

# Expenditure Account Code Listing & Definitions

The following is meant to aid departments in utilizing the correct account codes for all expenditures. It is imperative that departments properly expense against the correct account code to aid in compliance with Commonwealth and University policies, procedures, and reporting requirements. Please review [Policy 3001: Responsibility of Budget Unit Directors](#) to further understand allowable and disallowed business expenses.

**PERSONAL SERVICES: Includes expenditures for salaries, wages and benefits of state employees.** Benefit expenses are reported within budget pool code 4999, recoveries are at the line-item level.

<b>SALARIES &amp; WAGES: Includes expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries, overtime salaries, and teaching and research salaries. Also include general wages, graduate assistant, overtime, student, teaching and research part-time, and work study student wages.</b>	
4001	<u>Salaries, Administrative Higher Education:</u> Include expenses for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in administrative positions carrying faculty appointment in institutions of higher education include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
4002	<u>Salaries, Classified:</u> Include expenses for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
4003	<u>Salaries, Appointed Officials:</u> Include expenses for compensation, severance pay, and incentive awards to persons who are appointed to their position and are paid at yearly rate specified in the General Provisions of the Appropriation Act.
4004	<u>Salaries, Overtime:</u> Include expenses for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.
4005	<u>Salaries, Teaching and Research Faculty:</u> Include expenses for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in research and teaching positions in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
4006	<u>Salaries, Virginia Law Officers' Retirement System Participants:</u> Include expenses for compensation and severance pay for persons participating in the Virginia Law Officers' Retirement System (VALORS).
4007	<u>Salaries, Annual Leave Balances:</u> Include expenses for final compensation to eligible employees for their annual leave balances.

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4008	<u>Salaries, Sick Leave Balances</u> : Include expenses for final compensation to eligible employees for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program.
4009	<u>Salaries, Compensatory Leave Balances</u> : Include expenses for final compensation to eligible employees for their compensatory time earned but not taken.
4010	<u>Purchase Release Time (Budget Office Only)</u> : Includes the identification of available balances for purchased time in academic departments. A negative available balance identifies the salary value committed for purchased time but not fulfilled by approved purchase time agreement. A positive balance identifies the salary values available, from approved purchased time agreements, for reallocation to personal services requirements generated by the release of faculty for research. (For Budget Office Use Only)
4011	<u>Salaries, Information Technology Employees</u> : Include salary expenses for employees performing a role in information technology.
4013	<u>Severance Payments</u> : Includes expenses for payments of severance to employees eligible for severance benefits allowed under the Workforce Transition Act (WTA) Title 2.2, Chapter 32 of the Virginia Code for faculty, administrators and classified employees.
4014	<u>WTA Annual Leave Payout</u> – Include expenses for final compensation to eligible employees participating in the WTA for their annual leave balances.
4015	<u>WTA Compensatory Leave Payout</u> – Include expenses for final compensation to eligible employees participating in the WTA for their compensatory time earned but not taken.
4016	<u>WTA Sick Leave Payout</u> – Include expenses for final compensation to eligible employees participating in the WTA for their sick leave balances up to the specified limit.
4017	<u>Salaries, Faculty Administrators Information Technology Employees</u> : Include salary expenses for employees performing a role in information technology.
4018	<u>Information Technology Salaries, Overtime</u> : Include expenses for compensation to Information Technology employees (per 4011 or 4017) who are paid at an established yearly rate, for hours worked in excess of their normal workweek.
4019	<u>Salaries, Active Military Supplement</u> . Include expenses for supplemental pay based on the difference between the state employee's base salary and the gross military pay plus allowances paid to the employee for service in the armed forces of the United States. Use this code for classified and non-classified employees covered by the executive order per guidelines of the Department of Human Resource Management.  <b>Reference:</b> <a href="#">Executive Order 44 Supporting State Employees who are Called to Active Duty.pdf</a>
4021	<u>Wages, General</u> : Include expenses for compensation to persons who are paid at an hourly rate.
4022	<u>Wages, Graduate Assistant (Teaching)</u> : Include expenses for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities.

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4023	<u>Wages, Graduate Assistant (Non-Teaching)</u> : Include expenses for compensation made to persons, without faculty appointment, for non-teaching activities.
4024	<u>Wages, Overtime</u> : Include expenses for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.
4025	<u>Wages, Student (without FICA Withholding)</u> : Include expenses for compensation made by institutions of higher education to graduate and undergraduate students for all services other than those included in 4022, 4023, 4026 and 4027. Include expenses for overtime payments.
4026	<u>Wages, Student (with FICA Withholding)</u> : Include expenses for compensation made to graduate and undergraduate students for all services other than those included in 4022, 4023, 4025 and 4027. Include expenses for overtime payments.
4027	<u>Wages, Teaching and Research Part-Time</u> : Include expenses for compensation to persons for professional services rendered in research and instructional positions in institutions of higher education other than those described in 4005. Include compensation for adjunct, part-time teaching when the individual is not permanently employed.
4028	<u>Wages, Federal Work Study Student</u> : Include expenses for compensation to students participating in federal work study programs.
4029	<u>Community Service Workstudy</u> : Include expenses for compensation to students participating in the Community Service Workstudy.
4030	<u>Early Retirement Incentive Payments</u> : Include expenses for special payments to persons in teaching positions in institutions of higher education that receive early retirement payments under an approved early retirement incentive plan.
4031	<u>Special Payments for Academic Services</u> : Include expenses for one-time payments made by institutions of higher education to cooperating teachers in public or private schools or to other individuals who perform non-instructional or non-research academic services.
4032	<u>Moving and Relocation</u> : Include expenditures for payment of moving and relocation stipends to employees.
4033	<u>Car Allowance</u> : Include expenditures for car allowance stipend paid to employees.
4034	<u>Awards</u> : Awards, honorariums, and prizes to individuals and organizations which will be recognized as a taxable event.
4035	<u>Dream Fund &amp; Other Gifts</u> : for President's Dream Fund distributions to full-time classified and administrative/professional faculty
4036	<u>Bonus and Incentives</u> : One-time bonuses associated with exceptional performance over a set time period (for full time and hourly employees only). Include expenditures for state-sponsored bonuses as well as incentives paid under the university employee recognition program only.  <b>Reference:</b> <a href="https://www.odu.edu/human-resources/services/awards/recognition">https://www.odu.edu/human-resources/services/awards/recognition</a>

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4037	<p><u>Recruitment and Retention Incentives</u>: Include one-time expenditures associated with recruitment and retention of full-time employees.</p> <p><b>Reference:</b> <a href="https://www.odu.edu/human-resources/services/bonuses">https://www.odu.edu/human-resources/services/bonuses</a></p>
4038	<p><u>Wages, Information Technology Employees</u>: Include expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology.</p>
4039	<p><u>Wages, Information Technology Employees Overtime</u>: Include overtime expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology.</p>
4040	<p><u>Full Time Faculty Overload</u>: Include expenses for overload assignments for full time faculty</p>
4041	<p><u>Mobile Stipend</u>: Include expenses for mobile device stipends paid to employees.</p>
4043	<p><u>Grad Assist - Administrative</u>: Expenses for wages paid to graduate students using non-state funds who only perform administrative tasks without faculty appointments</p>
4044	<p><u>Grad Hourly Student Wages</u>: Expenses for wages paid to graduate students that are paid an hourly wage, complete timesheets and are not awarded graduate assistantships</p>
4045	<p><u>Standardized Patient Wages</u>: include expenses for trained individuals who act as patients in simulated clinical encounters.</p>
4122	<p><u>Wages, Graduate Assistant (Teaching)</u>: Include expenses for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities.</p>
4123	<p><u>Wages, Graduate Assistant (Non-Teaching)</u>: Include expenses for compensation made to persons, without faculty appointment, for non-teaching activities.</p>
4143	<p><u>Grad Asst - Admin (State)</u>: Expenses for wages paid to graduate students paid with state funds who only perform administrative tasks without faculty appointments.</p>
4798	<p><u>Inter-Agency Recoveries for Salaries and Wages</u>: Recovery of the cost of personal services incurred by programs or sub-programs for services provided to other agencies within the same fiscal year.</p>
4799	<p><u>Intra-Agency Recoveries for Salaries and Wages</u>: Recovery of the cost of personal services incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission within the same fiscal year.</p>
<p><b>EMPLOYEE BENEFITS</b>: Include expenditures for employer retirement contributions, federal old-age insurance for salaried state employees, federal old-age insurance for wage-earning State employees, group insurance, medical-hospitalization insurance, and teachers' insurance annuity.</p>	
4901	<p><u>Employer Retirement Contributions: VRS Defined Benefits program</u>: Include expenses for payments made to the retirement system trust fund for the employer portion of a defined benefit program for salaried state employees.</p>
4902	<p><u>Federal Old-Age Insurance for Salaried State Employees (Salaried Social Security and Medicare)</u>: Represents the employer's expenses for salaried state employees for old-age, survivors and disability insurance (OASDI), referred to as social security; and the Federal Medicare Tax or health insurance tax (H1) withheld under FICA.</p>

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4903	<u>Federal Old-Age Insurance for Wage-Earning State Employees (Wage Social Security and Medicare)</u> : Represents the employer's expenses for wage state employees for old-age, survivors and disability insurance (OASDI), referred to as social security; and the Federal Medicare Tax or health insurance tax withheld under FICA.
4904	<u>Group Life Insurance</u> : Include expenses of group life insurance program provided for the benefit of state employees.
4905	<u>Medical/Hospitalization Insurance (Annual Employer Health Insurance Premium)</u> : Include expenses of group medical/ hospitalization insurance program provided for the benefit of state employees.
4906	<u>Teachers Insurance and Annuity</u> : Include expenses for retirement contributions made to Teachers Insurance Annuity Fund.
4908	<u>Retiree Health Medical/Hospitalization Insurance Credit Premium</u> : Include expenses for payments to the Retiree Health Insurance Fund.
4914	<u>Deferred Comp Cont - Supplemental</u> : Include expenses for supplemental deferred comp payments
4915	<u>WTA Federal Old-Age Insurance for Salaried State Employees</u> : Include expenses of Contribution Fund for old-age and survivors' benefits for salaried state employees provided for the severance benefits of employees involuntarily separated under the WTA Act of 1995.
4916	<u>WTA Group Life Insurance</u> : Include expenses of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995.
4917	<u>WTA – Medical/Hospitalization Insurance</u> : Include expenses of group medical/hospitalization insurance program provided for the benefit of employees involuntarily separated under the WTA Act.
4918	<u>WTA –Early Retirement</u> : Include expenses for special payments for employees eligible for retirement allowed under 2.2-3204 of the Virginia Code.
4920	<u>VSDP and Long-term Disability Insurance</u> : Includes expenditures of the long-term disability program provided for the benefit of state employees.
4921	<u>Workers' Compensation Awards</u> : Include expenses for workers' compensation award to state employees under the Virginia Compensation Act or the short-term or long-term disability benefit program.
4923	<u>Short-term Disability Benefits</u> : Include expenses for the payment of short-term disability payments to state employees under the Sickness and Disability Program.
4925	<u>Deferred Compensation Match Payments</u> : Includes expenses for employer match of the state employee deferred compensation program.
4926	<u>VA Hybrid Retirement</u> : Include expenditures for employer match of state employee deferrals to the defined contribution portion of the hybrid retirement plan.

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4927	<u>VRS Additional Premiums</u> : Include expenses for additional premiums paid to the Virginia Retirement System
4928	<u>Grad Health Insurance Subsidy</u> : Include expenses for health insurance premiums for qualified graduate students
4929	<u>Recovery - Work Comp Awards</u> : Reimbursement to the university from the Department of Human Resource Management for workers' compensation awards under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program.
4930	<u>VRS DCP Optional Retirement</u> : Include expenses for the employer's portion of Optional Retirement Plan contributions
4931	<u>New York Life Insurance</u> : Include expenses paid for life insurance premiums to New York Life
4932	<u>Employer Paid Parking - VHS</u> : Include expenses for parking related charges for VHS only
4933	<u>Georgia Unemployment Insurance</u> : Include expenses for the employer portion of unemployment insurance in Georgia
4934	<u>New Jersey Unemployment Insurance</u> : Include expenses for the employer portion of unemployment insurance in Georgia
4935	<u>North Carolina Unemployment Insurance</u> : Include expenses for the employer portion of unemployment insurance in Georgia
4948	<u>Inter-Agency Recoveries for Employee Benefits</u> : Recovery of the cost of personal services incurred by programs or sub-programs for services provided to other agencies within the same fiscal year.
4949	<u>Intra-Agency Recoveries for Employee Benefits</u> : Recovery of the cost of personal services incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission within the same fiscal year.
4997	<u>Purchase Release Time Recovery (For Budget Office Use Only)</u> : include recoveries from approved purchased time agreements, for reallocation to personal services requirements generated by the release of faculty for research

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**NON-PERSONAL SERVICES:** Includes expenditures for contractual services, transfer payments, insurance, rent, service charges, obligations and supplies. Expenses are reported within budget pool code 6999.

<p><b>CONTRACTUAL SERVICES:</b> 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.</p>	
<p><b>COMMUNICATION SERVICES:</b> Includes expenditures for freight and express services, media services, messenger services, postal services, printing services, and telecommunications services.</p>	
5001	<p><u>Express Services:</u> Include expenses for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract. Examples include Overnight, Next Day, Second Day, etc.</p>
5002	<p><u>Media Services:</u> Include expenses for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media.</p> <p><b>Reference: University Policy 2010</b> <a href="https://www.odu.edu/sites/default/files/documents/univ-2010.pdf">https://www.odu.edu/sites/default/files/documents/univ-2010.pdf</a></p>
5003	<p><u>Messenger Services:</u> Include expenses for services provided to distribute messages and packages by private or state courier services. Services of this type tend to be restricted to a local or small geographical delivery zone.</p>
5004	<p><u>Postal Services and Costs:</u> Include expenses for services provided to distribute printed matter the United States Postal Service, e.g., stamps, stamped envelopes, postage meters, permit fees and express mail.</p>
5005	<p><u>Printing Services:</u> Include expenses for services provided by state agencies and the private sector for designing, printing, collating, and binding. For related expenses, see 6003 and 6004.</p> <p><b>Reference: University Policy 2010</b> <a href="https://www.odu.edu/sites/default/files/documents/univ-2010.pdf">https://www.odu.edu/sites/default/files/documents/univ-2010.pdf</a></p>
5006	<p><u>Telecommunications Services (Equipment):</u> Include expenses for departmental telephone equipment cost including reallocations, additions or deletions of telephone equipment, cost of Communications Center central equipment. For related expenses see 5009, 5010 and 5011.</p>
5008	<p><u>Telecommunications Other Charges/Credits:</u> Miscellaneous charges/credits related to the university phone lines.</p>
5009	<p><u>Telecommunications Services (Data Lines):</u> Include expenses for charges relating to data lines (voice, video and data connections) for computer services. For related expenses, see 5006, 5010, and 5011.</p>

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5010	<u>Telecommunications Services (Long Distance)</u> : Include expenses for long distance and charges for information and operator assisted calls. For related expenses, see 5006, 5009, and 5011.
5011	<u>Telecommunications Services (Non-State)</u> : Include expenses for Dial 9 telephone numbers, telephone credit cards, 1-800 telephone numbers, cellular telephone services and any other telecommunications service (voice, video, data connections) not paid to the Department of Information Technology (DIT) or any other state agency.
5020	<u>Outbound Freight Services</u> : Include expenses for package delivery and freight services provided by common or contract carriers or hired vehicles for the outbound movement of commodities.
5021	<u>Inbound Freight Services</u> : Include expenses for packaged delivery and freight services provided by common or contract carriers or hired vehicles for the inbound movement of commodities.
<b>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.</b>	
5101	<u>Organization Memberships</u> : Includes expenses for memberships to professional organizations in accordance with University policy.  <b>Reference: University Policy 1060</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/1000/1060">https://www.odu.edu/about/policiesandprocedures/university/1000/1060</a>
5102	<u>Publication Subscriptions</u> : Include expenses for subscriptions to professional or technical publications used for professional development, not purchased for general library use.
5103	<u>Employee Training Courses, Workshops, and Conferences</u> . Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training.
5104	<u>Employee Tuition Reimbursement</u> . Include reimbursement to state employees for courses taken and satisfactorily completed.  <b>Reference: University Policy 6400</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/6000/6400">https://www.odu.edu/about/policiesandprocedures/university/6000/6400</a>
5105	<u>Employee Training Consulting Services</u> . Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration or evaluation.
5106	<u>Employee Information Technology (IT) Training Courses, Workshops, and Conferences</u> : Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology.



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<p><b>HEALTH SERVICES:</b> Includes expenditures for clinic services, dental services, hospital services, medical services, nursing home services, and X-ray and laboratory services.</p>	
5151	<p><u>Clinic Services:</u> Include expenses for out-patient services provided by hospitals, public health clinics or emergency rooms.</p>
5152	<p><u>Dental Services:</u> Include expenses for dental services provided by public clinics and private practices.</p>
5154	<p><u>Hospital Services:</u> Include expenses for in-patient services provided by hospitals. If institutional staff services are separately billed, use 5155. If institutional X-ray and laboratory services are separately billed, use 5157.</p>
5155	<p><u>Medical Services:</u> Include expenses for medical services provided by nurses, physicians and similar health care professionals. Also include materials and supplies. Institutional staff services are to be coded in this category only if separately billed.</p>
5157	<p><u>X-Ray and Laboratory Services:</u> Include expenses for services provided by dental, hospital and medical laboratories.</p>
<p><b>MANAGEMENT AND INFORMATIONAL SERVICES:</b> Includes expenditures for auditing services, fiscal services, legal services, management services, personnel development services, and public informational and public relations services.</p>	
5201	<p><u>Auditing Services:</u> Include expenses for services provided by private sector auditors.</p>
5203	<p><u>Fiscal Services:</u> Include expenses for services provided by private sector banks, accountants, financial advisors, and similar experts.</p>
5205	<p><u>Attorney Services:</u> Include expenses for attorney services provided by a law firm or independent legal counsel. Exclude expenses chargeable to 5206.</p>
5206	<p><u>Legal Services Other:</u> Include expenses for court reporters, hearing examiners, miscellaneous court costs, recording fees, notary fees and services, and legal services other than attorney fees. Exclude expenses chargeable to 5205.</p>
5207	<p><u>Management Services:</u> Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.</p>
5209	<p><u>Personnel Management Services:</u> Include expenses for services provided by management experts who advise on manpower development, personnel evaluation and employee performance review.</p>
5211	<p><u>Public Informational and Public Relations Services:</u> Include expenses for services provided by private sector advertising, promotional, public relations, and similar firms which prepare and disseminate information. Exclude expenses chargeable to 5002.</p>
5213	<p><u>Bank Service Charges:</u> Include expenses for services provided by banks.</p>

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5217	<u>Recruitment Advertising</u> : Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process.
<p><b>REPAIR AND MAINTENANCE SERVICES:</b> 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.</p>	
5301	<u>Custodial Services</u> : Include expenses for services provided to clean, maintain, and protect buildings, grounds, shelters, and towers.
5302	<u>Electrical Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain electrical systems (including network cabling) in buildings, shelters, towers, and on grounds.
5303	<u>Equipment Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain calculators, furniture, typewriters, and other equipment. Include expenses for maintenance contracts. For related expenses, see 5306 and 5308.
5304	<u>Extermination/Vector Control Services</u> : Include expenses for services provided to control or eradicate diseased or disease-carrying animals, insects or pests.
5305	<u>Highway Repair and Maintenance Services</u> : Include expenses for services provided by the private sector to repair and maintain bridges, highways and roads. Include expenses for supplies and materials, if they are included in the cost of work performed under contract.
5306	<u>Mechanical Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, and other mechanical equipment.
5307	<u>Plant Repair and Maintenance Services</u> : Include expenses for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenses, see 5302 and 5306.
5308	<u>Vehicle Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain agricultural vehicular equipment, aircraft equipment, construction equipment, motor vehicle equipment, watercraft equipment, and other vehicular equipment.
<p><b>SUPPORT SERVICES:</b> 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.</p>	
5401	<u>Architectural and Engineering Services</u> : Include expenses for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.

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5402	<u>Special Consultants A/E</u> : Include expenses for other services provided by private sector architectural appraisers not covered in 5401.
5403	<u>Clerical Services</u> : Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic, and similar temporary/personnel service firms.
5404	<u>Food and Dietary Services</u> : Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time or a continuing basis.
5405	<u>Special Consultants Other</u> : Include expenses for other consulting services including management consulting services.
5406	<u>Laundry and Linen Services</u> : Include expenses for services provided by another state agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.
5407	<u>Hazardous Materials Survey</u> : Include expenses for surveys that identify the presence of hazardous materials in a building include asbestos inspection.
5408	<u>Manual Labor Services</u> : Include expenses for services provided by state agencies or the private sector for manual and unskilled laborers.
5409	<u>Value Engineering</u> : Include expenses for study processes conducted by engineers and technicians which seek to improve project quality, eliminate unnecessary cost and reducing overall life-cycle cost
5410	<u>Production Services</u> : Include expenses for services provided by state agencies or the private sector to develop, manufacture, or produce goods or materials (e.g. film processing).
5412	<u>Skilled Services</u> : Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, skilled and technical fire equipment personnel, entertainment personnel, contractual speakers, University sponsored conferences, convention, courses, seminars and workshops, or similar skilled and technical workers.
5413	<u>Independent Cost Estimates</u> : Include expenses for cost projection for a project or program that is developed by an entity separate from the project's management team
5414	<u>Subsoil Investigations</u> : Include expenses for examining the soil and rock layers beneath the surface to determine their properties and suitability for supporting structures or other planned activities related to construction or engineering projects.

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5415	<u>Construction Testing Services Roofing</u> : Include expenses for evaluating the materials, installation, and performance of roofing systems to ensure they meet standards and project specifications. This includes testing materials like roofing membranes, underlayment, and solar panels for durability, wind resistance, fire resistance.
5417	<u>Construction Testing Services Other</u> : Include expenses for inspecting and testing building materials and construction processes other than roofing to ensure they meet quality and safety standards.
5418	<u>Project Inspections Services</u> : include expenses for the systematic evaluation of construction or development projects to ensure they meet the required standards, specifications, and regulations
5419	<u>Hazardous Materials Abatement</u> : include expenses for containing, and removing hazardous substances from a site. This can involve physically removing the hazardous materials or encapsulating them to prevent harm.
5420	<u>Agency Project Management Services</u> : Include expenses for project management services related to facilities management projects.
5421	<u>Commissioning</u> : include expenses for processes in construction that ensure a building and its systems are designed, installed, tested, and operated according to the requirements. This is a comprehensive approach to verify a building functions as intended, encompassing everything from initial design review to functional testing and training for building staff.
5423	<u>Research Subjects</u> : Include payments to individuals to participate in sponsored programs and activities
5424	<u>Patient Research Incentives</u> : Include payments to individuals to participate in sponsored programs and activities
<b>TECHNICAL SERVICES: Include expenditures for Information Technology (IT) related services such as systems design and development, hardware maintenance, software maintenance, packaged software, acquisition and maintenance, and operations.</b>	
5451	<u>Information Management Design and Development Services (provided by VITA)</u> : Include expenses for services provided by the Virginia Information Technology Agency (VITA) computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems.
5452	<u>VITA Pass Thru Charges</u> : Include expenses for pass through charges for goods and services procured through VITA/NG partnership and billed by VITA such as agency specific software maintenance renewals and other software not included in the VITA rate structure (e.g., Adobe Acrobat, Visio, and Toad).

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5454	<p><u>Information Management Design and Development Services (provide by another State agency (not VITA) or vendor):</u> Include expenses for services provided by state employed (other than VITA) Computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems.</p>
5455	<p><u>Computer Hardware Maintenance Services:</u> Include expenses for services to repair and maintain computer and computer peripheral hardware.</p> <p><b>Reference: University Policy 3509</b>  <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3509">https://www.odu.edu/about/policiesandprocedures/university/3000/3509</a></p>
5456	<p><u>Computer Software Maintenance Services:</u> Include expenses for services provided to maintain computer software.</p>
5457	<p><u>Computer Operating Services (provided by VITA):</u> Include expenses for services provided through VITA for computer operations and other costs associated with the operation of computer hardware.</p>
5458	<p><u>Computer Operating Services (provided by another State agency (not VITA) or vendor):</u> Include expenses for services provided by state employed (other than VITA) or private sector computer operations personnel and other costs associated with the operation of computer hardware</p>
5459	<p><u>VITA Information Technology Infrastructure Services (Provided by VITA):</u> Include expenses for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities such as monthly recurring charges for laptops, desktops, servers, and shared LAN devices.</p>
5461	<p><u>Computer Software Development Services:</u> Include expenses for consulting services to custom develop software or modify or customize existing software or Commercial off the Shelf (COTS).</p> <p><b>Reference: University Policy 3509</b>  <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3509">https://www.odu.edu/about/policiesandprocedures/university/3000/3509</a></p>
5470	<p><u>Late Payment Penalties for Contractual Services:</u> Include expenses for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.</p>
5498	<p><u>Inter-Agency Recoveries for Contractual Services:</u> Recovery of the cost of contractual services incurred by programs or sub-programs for services provided to other agencies.</p>
5499	<p><u>Intra-Agency Recoveries for Contractual Services:</u> Recovery of the cost of contractual services incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board of commission.</p>

# Expenditure Account Code Listing & Definitions

<b>TRANSFER PAYMENTS:</b> Includes expenditures for awards, contributions, and claims; educational and training assistance; grants and aid.	
5501	<u>Individual Claims and Settlements:</u> Include expenses for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.
5502	<u>Premiums/Honorariums:</u> Include expenses for awards, honorariums and prizes to individuals and organizations. This does not include contractual speakers, see 5412.
5505	<u>Unemployment Compensation Reimbursements:</u> Include expenses for reimbursements by state agencies to the Trust Fund for benefits provided to former state employees.
5506	<u>Workmen's Comp Awards:</u> Include expenses workers comp claims.
5507	<u>WTA – Unemployment Compensation Awards:</u> Include expenses for unemployment compensation payments (insurance and claims) to employees participating in the WTA.
5508	<u>Indigent Care Support:</u> Include expenses incurred in providing services to patients who meet the criteria for indigent care and costs directly associated with providing care to these patients.
<b>EDUCATIONAL TRAINING &amp; ASSISTANCE:</b> Includes expenditures for graduate scholarships and fellowships, student loans, tuition and training assistance, tuition waivers, and undergraduate scholarships.	
5551	<u>Graduate Scholarships and Fellowships:</u> Include expenses for awards to graduate students. (For Financial Aid Use Only)
5552	<u>Prior Year Scholarship Repayments:</u> Include expenses for repayment of prior year scholarships.
5553	<u>Prior Year Scholarship Disbursements:</u> Include expenses for disbursements related to prior year scholarships.
5554	<u>Student Loans:</u> Include expenses for payments into the principal of student loan funds in institutions of higher education and expenses for administering student loans.
5556	<u>Tuition and Training Aids:</u> Include expenses for special education and rehabilitation training for disabled persons.
5557	<u>Tuition Waiver - Applicable Towards A Degree (Undergraduate):</u> Include expenses for costs incurred for waiving tuition in part or in whole for undergraduate students seeking a degree in conformance with state law and regulations.
5558	<u>Tuition Waiver - Applicable Towards A Degree (Graduate):</u> Include expenses for costs incurred for waiving tuition in part or in whole for graduate students seeking a degree in conformance with state law and regulations.
5559	<u>Tuition Waiver - Non-Credit Courses N/A Towards A Degree:</u> Include expenses for costs incurred for waiving costs of non-credit courses for students not seeking a degree.

# Expenditure Account Code Listing & Definitions

5560	<u>Undergraduate Scholarships</u> : Include expenses for awards to undergraduate students. (For Financial Aid Use Only)
5561	<u>Unfunded Undergraduate Scholarships</u> : Include expenses for grants of unfunded undergraduate scholarships as provided in the Code of Virginia. (For Financial Aid Use Only)
5564	<u>Athletic Health Fees</u> : Include expense of awards to athletic scholarship recipients for health fees.
5565	<u>Athletic Tuition</u> : Include expense of awards to athletic scholarship recipients for tuition.
5567	<u>Athletic - Room/Board</u> : Includes expense of awards to athletic scholarship recipients for room and board.
5568	<u>Athletic - Allotment</u> : Includes expense of awards to athletic scholarship recipients for allotment.
5570	<u>Unfunded Graduate Scholarships Doctoral</u> : Include expenses for grants of unfunded doctoral scholarships
<b>GRANTS TO OTHER ORGANIZATIONS: Includes expenditures for grants and assistance to non-government organizations.</b>	
5580	<u>Grants to Nongovernmental Organizations</u> : Include expenses for grants and assistance to nongovernmental organizations including profit-making organizations (such as local businesses), not-for-profit organizations (such as volunteer rescue squads), and organizations designated as non-State agencies by the Appropriations Act.
<b>INSURANCE AND OPERATING LEASE PAYMENTS: Includes expenditures for insurance and operating lease payments.</b>	
5601	<u>Automobile Liability Insurance</u> : Include expenses to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.
5602	<u>Flood Insurance</u> : Include expenses for mandatory flood insurance coverage for state agencies having properties located in designated flood hazard areas.
5603	<u>General Liability Insurance</u> : Include expenses for insurance coverage against the risk of claims for payment of damages imposed by law.
5604	<u>Cyber Security Insurance</u> : Include expense for insurance coverage related to cyber security
5605	<u>Inland Marine Insurance</u> : Include expenses for insurance coverage on bridges, seagoing vessels and tunnels.
5606	<u>Money and Securities Insurance</u> : Include expenses to cover the physical taking or loss by dishonesty of money, negotiable instruments and securities.
5607	<u>Medical Malpractice Insurance</u> : Include expenses for insurance against medical malpractice.

# Expenditure Account Code Listing & Definitions

5608	<u>Property Insurance</u> : Include expenses for property insurance coverage on equipment and structures due to direct loss by fire, lightning and other natural perils.
5609	<u>Boiler and Machinery Insurance</u> : Include expenses for insurance coverage of energy equipment.
5611	<u>Surety Bonds</u> : Include expenses of surety bond coverage for all state employees to guarantee the performance of their lawful obligations.
5612	<u>Workmen’s Compensation</u> : Include expenses for workmen’s compensation coverage on all state employees.
5616	<u>Physician Prof Liability Insurance</u> : include expenses for insurance coverage for physicians and other licensed medical providers against claims of medical malpractice, negligence, or errors and omissions arising in the course of providing professional healthcare services.
5651	<u>Computer Rentals (not mainframe)</u> : Include expenses for operating leases of computer equipment excluding mainframe computers or large enterprise servers with high processing capacity.
5652	<u>Computer Processor Rentals</u> : Include expenses for operating leases of computer central processor equipment like mainframe or large enterprise servers with high processing capacity.
5653	<u>Computer Software Rentals</u> : Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers’ computer application software, utility programs and operating system software where title stays with the vendor.  <b>Reference: University Policy 3509</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3509">https://www.odu.edu/about/policiesandprocedures/university/3000/3509</a>
5654	<u>Equipment Rentals</u> : Include expenses of a lessee for operating leases of equipment. Exclude expenses chargeable to 5651, 5652, and 5653 where title stays with the vendor.
5655	<u>Facility Usage (Non – Leased)</u> : Include expenses for facility use charges for the use of a structure or part of a structure where the University does not hold a formal legal lease instrument but rather a memorandum of agreement or similar document.
5656	<u>Land Rentals</u> : Include expenses of a tenant for the use of land.
5657	<u>Building Rentals</u> : Include expenses of a tenant for the use of a structure or part of a structure where title to the property stays with the owner and the University retains a legal lease agreement administered through University Property rentals.
<b>SERVICE CHARGES: Include expenditures for agency service charges, electrical service charges, refuse service charges, and water and sewer service charges.</b>	
5701	<u>Agency Service Charges</u> : Include expenses for specialized activities or services provided by state agencies to other state agencies. Include allocations of physical plant costs.



# Expenditure Account Code Listing & Definitions

5702	<u>Electrical Service Charges</u> : Include expenses for electricity.
5703	<u>Refuse Service Charges</u> : Include expenses for services to haul garbage, trash and other refuse.
5704	<u>Water and Sewer Service Charges</u> : Include expenses for water and sewer services.
5705	<u>Indirect Cost Charges</u> : Include expenses for charges to Auxiliary Services activities for costs of services provided by Commonwealth Educational and General activities.
5706	<u>Private Sector Vendor Charges</u> : Include expenses to vendors for eVa service charges
5707	<u>State Fire Marshall Fees</u> : include expenses for charges levied by local or state fire marshal offices for various services, including permits, inspections, and plan reviews.
5709	<u>CUP Projects</u> : Include expenses for mechanical repair and materials related to the Central Utility Plant (VHS only)
5747	<u>Indirect Cost Recoveries for Continuous Charges</u> : Recovery of indirect costs of continuous charges.
5748	<u>Inter-Agency Recoveries for Insurance, Operating Leases, and Service Charges</u> : Recovery of the cost of insurance, operating leases and service charges incurred by programs or sub-programs for services provided to other agencies.
5749	<u>Intra-Agency Recoveries for Insurance, Operating Leases, and Service Charges</u> : Recovery of the cost of insurance, operating leases and service charges incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board of commission.
5998	<u>Inter-Agency Recoveries for Obligations</u> : Recovery of the cost of obligations incurred by programs or sub-programs for services provided to other agencies.
5999	<u>Intra-Agency Recoveries for Obligations</u> : Recovery of the cost of obligations incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission.
<b>SUPPLIES AND MATERIALS</b> : Includes expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specific use supplies.	
6001	<u>Apparel Supplies</u> : Include expenses for uniforms, protective gear and similar apparel items for state employees who are furnished apparel by the state.
6002	<u>Office Supplies</u> : Include expenses for binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils, and similar office items.
6003	<u>Stationery and Forms</u> : Include expenses for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items. For related expenses, see 5005 and 6004.

# Expenditure Account Code Listing & Definitions

6004	<u>Stationery and Forms (Photocopying)</u> : Include expenses for charges for xerox copies. For related expenses, see 5005 and 6003.
6005	<u>Late Payment Penalties for Supplies and Materials</u> : Include expenditures for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.
6101	<u>Purchase Charge Card - Supplies &amp; Materials</u> : Include expenses from the purchase card program that will be subsequently allocated to departments
6102	<u>ODU Local Funds Pcard</u> : Include expenses from the purchase card program that will be subsequently allocated to departments
6103	<u>EMVS Pcard Posting</u> : Include expenses from the purchase card program that will be subsequently allocated to departments
<b>ENERGY SUPPLIES: Include expenditures for coal, gas, gasoline, and oil.</b>	
6201	<u>Coal</u> : Include expenses for coal or coke consumed in transportation, heating and/or power generating plants. Include the cost of transporting the coal.
6202	<u>Gas, Natural</u> : Include expenses for natural and manufactured gas consumed for cooking, heating, power generating plants, and laboratories.
6203	<u>Gasoline</u> : Include expenses for diesel fuel, gasoline or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.
6204	<u>Oil</u> : Include expenses for fuel oil, oil and oil derivatives consumed in heating and/or power generating plants. Include the cost of transporting the oil.
<b>MANUFACTURING AND MERCHANDISING SUPPLIES: Includes expenditures for alcoholic beverages, license tags, manufacturing supplies, merchandise and packaging and shipping supplies.</b>	
6301	<u>Alcoholic-Wine/Beer</u> : Include expenses for purchases of alcohol which are used strictly for university functions or resale purposes. (Local Discretionary/Gifts Fund Sources Only)  <b>Reference: University Policy 3001</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3001">https://www.odu.edu/about/policiesandprocedures/university/3000/3001</a>
6303	<u>VHS Parking Services</u> : Include expenses for departmental parking charges for visitors.
6304	<u>License Tag</u> : Include expenses for decals and motor vehicle license tags.
6305	<u>Manufacturing Supplies</u> : Include expenses for fabrics and leather goods, metals, paints, plastic and synthetic/processed materials, and wood and wood products.
6306	<u>Merchandise (Purchased for Resale)</u> : Include expenses for materials, supplies, and equipment purchased for resale in substantially the same form as purchased.

# Expenditure Account Code Listing & Definitions

6307	<p><u>Promotional Products</u>: Include expenditures for promotional merchandise.</p> <p><b>Reference: University Policy 2300</b>  <a href="https://www.odu.edu/about/policiesandprocedures/university/2000/2300">https://www.odu.edu/about/policiesandprocedures/university/2000/2300</a></p>
6316	<p><u>Packaging and Shipping Supplies</u>: Include expenses for boxes, cartons, containers, packing materials, and similar items.</p>
<p><b>MEDICAL AND LABORATORY SUPPLIES: Include expenditures for laboratory supplies and medical and dental supplies.</b></p>	
6501	<p><u>Laboratory Supplies</u>: Include expenses for blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies. For related expenses, see 6505.</p>
6503	<p><u>Medical and Dental Supplies</u>: Include expenses for bandages, biologics, braces, chemicals, contraceptive device, crutches, eyeglasses, hearing aids, surgical blades, and similar medical and dental supplies, including drugs.</p>
6505	<p><u>Chemical Supplies</u>: Include expenses for chemicals and mixed chemical products used in teaching and research laboratories and those used in repair and maintenance of buildings, grounds and vehicles. For related expenses, see 6501.</p>
6506	<p><u>Animal Purchases</u>: Include the initial cost of acquiring animals for research or other purposes.</p>
6507	<p><u>Feed</u>: Include expenses related to purchasing feed for animals.</p>
6508	<p><u>Animal Care</u>: Include expenses incurred in the maintenance, support and well-being of animals.</p>
<p><b>REPAIR AND MAINTENANCE SUPPLIES: Include expenditures for building repair and maintenance materials, custodial repair and maintenance supplies, electrical repair and maintenance supplies, mechanical repair and maintenance supplies, and vehicle repair and maintenance supplies.</b></p>	
6601	<p><u>Building Repair and Maintenance Materials</u>: Include expenses for bricks, cement, concrete, lumber, mortar, pitch, plasterboard, tar, and similar materials not included in the cost of work performed under contract in the repair and maintenance of structures.</p>
6602	<p><u>Custodial Repair and Maintenance Materials</u>: Include expenses for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, waxes, water purification and treatment, and similar custodial repair and maintenance materials.</p>
6603	<p><u>Electrical Repair and Maintenance Materials</u>: Include expenses for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring and similar electrical repair and maintenance materials not included in the cost of work performed under contract.</p>
6604	<p><u>Mechanical Repair and Maintenance Materials</u>: Include expenses for bolts, cable, gears, nuts, pipe screws, solder, and similar mechanical repair and maintenance materials not included in the cost of work performed under contract.</p>

# Expenditure Account Code Listing & Definitions

6605	<u>Vehicle Repair and Maintenance Materials</u> : Include expenses for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hub caps, points and plugs, tires, and similar vehicle repair and maintenance materials not included in the cost of work performed under contract.
<b>RESIDENTIAL SUPPLIES</b> : Includes expenditures for food and dietary supplies, food service supplies, and laundry and linen supplies.	
6701	<u>Food and Dietary Supplies</u> : Include expenses for food and drink items.
6708	<u>Food Service Supplies</u> : Include expenses for dishes and silverware used in preparing, cooking and serving food.
6712	<u>Laundry and Linen Services</u> : Include expenditures for services provided by another State agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.
<b>SPECIFIC USE SUPPLIES</b> : Includes expenditures for agricultural supplies, architectural and engineering supplies, computer operating supplies, educational supplies, fish and wildlife supplies, law enforcement supplies, photographic supplies, and recreational supplies.	
6801	<u>Agricultural Supplies</u> : Include expenses for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items. For related expenses, see 6809.
6802	<u>Architectural and Engineering Supplies</u> : Include expenses for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenses, see 6002 and 6003.
6803	<u>Computer Operating Supplies</u> : Include expenses for paper, bar cards, disposable media (e.g. tapes and disks) and other computer operating supplies.
6804	<u>Educational Supplies</u> : Include expenses for blank audio tapes, blank phonograph records, blank video tapes, chalk, erasers, and similar educational supplies.
6805	<u>Fish and Wildlife Supplies</u> : Include expenses for fish and other marine life, fowl and game in order to expand, improve or maintain fish and wildlife populations. Include materials used in habitat reparation and development.
6806	<u>Law Enforcement Supplies</u> : Include expenses for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.
6807	<u>Photographic Supplies</u> : Include expenses for chemicals, film, digital media, and similar photographic supplies.
6808	<u>Recreational Supplies</u> : Include expenses for balls, bases, bats, nets, racquets, and similar indoor and outdoor recreational supplies.
6809	<u>Pesticides</u> : Include expenses for chemical products used to prevent, destroy or repel pests (insecticides, herbicides, fungicides) or those used as a plant regulator, defoliant or desiccant. For related expenses, see 6801.

# Expenditure Account Code Listing & Definitions

6898	<u>Inter-Agency Recoveries for Supplies and Materials:</u> Recovery of the cost of supplies and materials incurred by programs or sub-programs for services provided to other agencies.
6899	<u>Intra-Agency Recoveries for Supplies and Materials:</u> Recovery of the cost of supplies and materials incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission.

**TRAVEL: Includes expenditures for convention and educational services, personal vehicle travel, public carrier travel, state vehicle travel, subsistence and lodging, and travel supplements and aid.** Expenses are reported within budget pool code 7999.

Reference: <https://www.odu.edu/travel/guidelines>

7102	<u>Travel, Personal Vehicles:</u> Include expenses for transportation by personal vehicle. Exclude parking fees and tolls.
7103	<u>Travel, Public Carriers:</u> 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.
7104	<u>Travel, State Owned or Leased Vehicles:</u> Include expenses for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls.
7105	<u>Travel, Subsistence and Lodging:</u> Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 7102 and 7104.
7106	<u>Travel, Supplements and Aid:</u> Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services or for persons in the care or custody (including the extradition of prisoners) of a state agency. For extradition of prisoners, include all travel expenses of the guards.
7107	<u>Travel, Meal Reimbursements - Not Reportable to the IRS:</u> Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer.
7109	<u>Employee Training - Transportation, Lodging, Meals and Incidentals.</u> Include costs for airfare, taxis, tolls, lodging, meals and personal vehicle mileage reimbursement associated with employee training and development.
7111	<u>Travel for Student Internship Supervision:</u> Student Internship Supervision supporting recovery of travel costs incurred by employees for supervision of student internships, practicums, service and experiential learning.
7198	<u>Inter-Agency Recoveries for Travel:</u> Recovery of the cost of travel incurred by programs or sub-programs for services provided to other agencies.

# Expenditure Account Code Listing & Definitions

7199	<u>Intra-Agency Recoveries for Travel</u> : Recovery of cost of travel incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission.
7202	<u>Athletic Team Travel Public Carriers</u> : Include athletic team travel expenditures for travel by aircraft (State and private sector), airport limousine, bus, leased vehicle (including Enterprise Rent-A-Car), taxi, train, and watercraft. Include parking fees and tolls.
7203	<u>Athletic Team Travel Subsistence &amp; Lodging</u> : Include athletic team travel expenditures for gratuities, lodging, and similar subsistence.
7204	<u>Athletic Team Travel Meals</u> : Include reimbursements for meal expenditures which were incurred during athletic team trips which required overnight lodging or rest.
7205	<u>Athletic On Campus Recruiting Public Carrier</u> : Include recruiting travel expenditures for travel by aircraft (State and private sector), airport shuttle, bus, leased vehicle (including Enterprise Rent-A-Car), taxi, train, and watercraft. Include parking fees and tolls.
7206	<u>Athlete On Campus Recruiting Subsistence &amp; Lodging</u> : Include recruiting travel expenditures for gratuities, lodging, and similar subsistence
7207	<u>Athlete On Campus Recruiting Meals</u> : Include reimbursements for meal expenditures which were incurred during recruiting trips which required overnight lodging or rest.
7208	<u>Athletic Off Campus Recruiting Public Carrier</u> : Include recruiting travel expenditures for travel by aircraft (State and private sector), airport shuttle, bus, leased vehicle (including Enterprise Rent-A-Car), taxi, train, and watercraft. Include parking fees and tolls.
7209	<u>Athlete Off Campus Recruiting Subsistence &amp; Lodging</u> : Include recruiting travel expenditures for gratuities, lodging, and similar subsistence
7210	<u>Athlete Off Campus Recruiting Meals</u> : Include reimbursements for meal expenditures which were incurred during recruiting trips which required overnight lodging or rest.

**EQUIPMENT: Includes expenditures for computer, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.** Expenses are reported within budget pool code 9899.

9001	<u>Desktop Client Computers (microcomputers) &lt;\$4,999</u> : Use this account code for all purchases of desktop client computers. Include any stationary desktop workstation, including desktops that have been provided by the agency for telecommuters. Include technologies typically used by individuals to enhance productivity. Examples include workstation setups (with all included components), and “thin clients.” Shared computer setups like classroom systems, lab systems, and library systems are also included. Desktop Systems are stationary devices installed on a desk or workstation rather than mobile and highly transportable like a notebook or laptop.
9003	<u>Desktop Client Computers (microcomputers) &gt;\$5,000</u> : See 9001 for complete description.

# Expenditure Account Code Listing & Definitions

9004	<u>Desktop Client Computers (microcomputers) (Equipment Trust Fund) &lt;\$5,000</u> See 9001 for complete description.
9005	<u>Mainframe Computers and Components &lt;\$4,999</u> : Use this account code for all purchases of mainframe computers and components. Include all components and peripherals up to a network connection. Mainframe is an industry term for a large computer. Historically, a mainframe is associated with centralized rather than distributed computing.
9007	<u>Mainframe Computers and Components &gt;\$5,000</u> : See 9005 for complete description.
9008	<u>Mainframe Computers and Components (Equipment Trust Fund) &lt;\$5,000</u> : See 9005 for complete description.
9009	<u>Computer Software Purchases &lt;\$4,999</u> Include expenditures for the purchase of computer application software, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Include payments to software vendors for the renewal of software licenses for off-the-shelf applications and utilities.  <b>Reference: University Policy 3509</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3509">https://www.odu.edu/about/policiesandprocedures/university/3000/3509</a>
9011	<u>Computer Software Purchases &gt;\$5,000</u> : See 9009 for complete description.  <b>Reference: University Policy 3509</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3509">https://www.odu.edu/about/policiesandprocedures/university/3000/3509</a>
9012	<u>Computer Software Purchases (Equipment Trust Fund) &lt;\$5,000</u> : See 9009 for complete description.  <b>Reference: University Policy 3509</b> <a href="https://www.odu.edu/about/policiesandprocedures/university/3000/3509">https://www.odu.edu/about/policiesandprocedures/university/3000/3509</a>
9013	<u>Mobile Client Computers (microcomputers): &lt;\$4,999</u> : Use this account code for all purchases of mobile computers. Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking stations and other peripheral devices. Also included in this category are handheld computer devices to include wireless.
9015	<u>Mobile Client Computers (microcomputers): &gt;\$5,000</u> : See 9013 for complete description.
9016	<u>Mobile Client Computers (microcomputers): (Equipment Trust Fund) &lt;\$5,000</u> : See 9013 for complete description.
9017	<u>Development Tools Purchases &lt; \$4,999</u> Include expenditures for the purchase of software development tools. A development tool is software specifically used in the development of applications by technical staff. Examples of this software are text editors, compilers, build automation tools, debuggers, ETL tools, and data modeling software.

# Expenditure Account Code Listing & Definitions

9019	Development Tools Purchases > \$5,000 See 9017 for complete description.
9020	Development Tools Purchases ( <b>Equipment Trust Fund</b> ) <\$5,000 See 9017 for complete description.
9021	<u>Network Servers &lt; \$4,999</u> : Use this account code for all purchases of network servers. Include computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications.
9023	<u>Network Servers &gt;\$5,000</u> : See 9021 for complete description.
9024	<u>Network Components &lt; \$4,999</u> : Include assets used in the local area network 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.
9026	<u>Network Components &gt;\$5,000</u> : See 9024 for complete description.
9027	<u>Other Computer Equipment &lt; \$4,999</u> : Include all other equipment that cannot be reported in other accounts. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, handheld wireless devices, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs)
9029	<u>Other Computer Equipment &gt;\$5,000</u> : See 9027 for complete description.
9030	<u>Other Computer Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9027 for complete description.
9031	<u>Network Components (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9024 for complete description.
9032	<u>Network Servers (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9021 for complete description.
<b>EDUCATIONAL AND CULTURAL EQUIPMENT: Includes expenditures for college library books and educational, exhibitiv e, and reference equipment.</b>	
9101	<u>College Library Books</u> : Include expenses for books, microfiche and similar equipment used in libraries. For related expenses, see 9102.
9102	<u>College Library Books (Subscriptions)</u> : Include expenses for periodicals used in library. For related expenses, see 9101.
9103	<u>Educational Equipment &lt;\$4,999</u> : Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment.
9105	<u>Educational Equipment &gt;\$5,000</u> : See 9103 for complete description.
9106	<u>Educational Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9103 for complete description.



# Expenditure Account Code Listing & Definitions

9107	<u>Exhibit Equipment &lt;\$4,999</u> : Include expenses for artifacts, art works, scientific paraphernalia, and similar museum materials and equipment.
9109	<u>Exhibit Equipment &gt;\$5,000</u> : See 9107 for complete description.
9110	<u>Exhibit Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9107 for complete description.
9111	<u>Reference Equipment Non Library &lt;\$4,999</u> : Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment.
9113	<u>Reference Equipment Non Library &gt;\$5,000</u> : See 9111 for complete description.
9114	<u>Reference Equipment Non Library (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9111 for complete description.
9115	<u>Educational and Cultural Equipment Improvements &lt;\$4,999</u> : Include expenses for the restoration of and additions or modification to existing educational and cultural equipment that expands capability or capacity, or improves performance.
9117	<u>Educational and Cultural Equipment Improvements &gt;\$5,000</u> : See 9115 for complete description.
<b>ELECTRONIC AND PHOTOGRAPHIC EQUIPMENT: Includes expenditures for electronic, photographic, and voice and data transmission equipment.</b>	
9201	<u>Electronic Equipment &lt;\$4,999</u> : Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment.
9203	<u>Electronic Equipment &gt;\$5,000</u> : See 9201 for complete description.
9204	<u>Electronic Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9201 for complete description.
9205	<u>Photographic Equipment &lt;\$4,999</u> : Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.
9207	<u>Photographic Equipment &gt;\$5,000</u> : See 9205 for complete description.
9208	<u>Photographic Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9205 for complete description.
9209	<u>Voice and Data Transmission Equipment &lt;\$4,999</u> : Include expenses for facsimile transmitters, switchboards, telephones, teletypewriters, and similar equipment.
9211	<u>Voice and Data Transmission Equipment &gt;\$5,000</u> : See 9209 for complete description.

# Expenditure Account Code Listing & Definitions

9212	<u>Voice and Data Transmission Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9209 for complete description. Must only be used for an educational purpose.
9213	<u>Electronic and Photographic Equipment Improvements &lt;\$4,999</u> : Include expenses for the restoration of and addition or modification to existing communications and photographic equipment which expands capability or capacity or improves performance.
9215	<u>Electronic and Photographic Equipment Improvements &gt;\$5,000</u> : See 9213 for complete description.
<b>MEDICAL AND LABORATORY EQUIPMENT: Includes expenditures for laboratory and medical and dental equipment.</b>	
9301	<u>Laboratory Equipment &lt;\$4,999</u> : Include expenses for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.
9303	<u>Laboratory Equipment &gt;\$5,000</u> : See 9301 for complete description.
9304	<u>Laboratory Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9301 for complete description.
9305	<u>Medical and Dental Equipment &lt;\$4,999</u> : Include expenses for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, X-ray equipment, athletic training equipment and similar medical and dental equipment.
9307	<u>Medical and Dental Equipment &gt;\$5,000</u> : See 9305 for complete description.
9308	<u>Medical and Dental Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9305 for complete description.
9309	<u>Medical and Laboratory Equipment Improvements &lt;\$4,999</u> : Include expenses for the restoration of and addition or modification to existing medical and laboratory equipment which expands capability or capacity, or improves performance.
9311	<u>Medical and Laboratory Equipment Improvements &gt;\$5,000</u> : See 9309 for complete description.
<b>MOTORIZED EQUIPMENT: Includes expenditures for agricultural vehicles construction equipment, motor vehicles, power repair and maintenance equipment, and watercraft.</b>	
9401	<u>Agricultural Vehicular Equipment &lt;\$4,999</u> : Include expenses for planting, seeding and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.
9403	<u>Agricultural Vehicular Equipment &gt;\$5,000</u> : See 9401 for complete description.
9405	<u>Construction Equipment &lt;\$4,999</u> : Include expenditures for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.

# Expenditure Account Code Listing & Definitions

9407	<u>Construction Equipment &gt;\$5,000</u> : See 9405 for complete description.
9409	<u>Motor Vehicle Equipment &lt;\$4,999</u> : Include expenses for automobiles, buses, forklifts, mopeds, motorcycles, trucks, and similar equipment.
9411	<u>Motor Vehicle Equipment &gt;\$5,000</u> : See 9409 for complete description.
9413	<u>Power Repair and Maintenance Equipment &lt;\$4,999</u> : Include expenses for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers, and similar power repair and maintenance equipment.
9415	<u>Power Repair and Maintenance Equipment &gt;\$5,000</u> : See 9413 for complete description.
9416	<u>Power Repair and Maintenance Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9413 for complete description.
9417	<u>Watercraft Equipment &lt;\$4,999</u> : Include expenses for amphibious craft, boats, diving bells, rafts, ships, and similar watercraft equipment.
9419	<u>Watercraft Equipment &gt;\$5,000</u> : See 9417 for complete description.
9421	<u>Motorized Equipment Improvements &lt;\$4,999</u> : Include expenses for the restoration of and addition or modification to existing vehicular equipment which expands the capability or capacity or improves performance.
9423	<u>Motorized Equipment Improvements &gt;\$5,000</u> : See 9417 for complete description.
<b>OFFICE EQUIPMENT: Includes expenditures for office appurtenances, office furniture, office incidentals, and office machines.</b>	
9501	<u>Office Appurtenances &lt;\$4,999</u> : Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances.
9503	<u>Office Appurtenances &gt;\$5,000</u> : See 9501 for complete description.
9505	<u>Office Furniture &lt;\$4,999</u> : Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.
9507	<u>Office Furniture &gt;\$5,000</u> : See 9505 for complete description.
9509	<u>Office Machines &lt;\$4,999</u> : Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.
9511	<u>Office Machines &gt;\$5,000</u> : See 9509 for complete description.

# Expenditure Account Code Listing & Definitions

9513	<u>Office Equipment Improvements &lt;\$4,999</u> : Include expenses for the restoration of and addition or modification to existing office equipment which expands capability or capacity, or improves performance.
9515	<u>Office Equipment Improvements &gt;\$5,000</u> : See 9513 for complete description.
<b>SPECIFIC USE EQUIPMENT: Includes expenditures for household, law enforcement, manufacturing, non-power repair and maintenance, and recreational equipment.</b>	
9601	<u>Household Equipment &lt;\$4,999</u> : Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.
9603	<u>Household Equipment &gt;\$5,000</u> : See 9601 for complete description.
9605	<u>Law Enforcement Equipment &lt;\$5,000</u> : Include expenses for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement use equipment.
9607	<u>Law Enforcement Equipment &gt;\$5,000</u> : See 9605 for complete description.
9609	<u>Manufacturing Equipment &lt;\$4,999</u> : Include expenses for drills, lathes, looms, presses, saws, stampers, and similar manufacturing use equipment.
9611	<u>Manufacturing Equipment &gt;\$5,000</u> : See 9609 for complete description.
9612	<u>Manufacturing Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9609 for complete description.
9613	<u>Non-Power Repair and Maintenance Equipment &lt;\$4,999</u> : Include expenses for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance equipment.
9615	<u>Non-Power Repair and Maintenance Equipment &gt;\$5,000</u> : See 9613 for complete description.
9616	<u>Non-Power Repair and Maintenance Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9613 for complete description.
9617	<u>Recreational Equipment &lt;\$4,999</u> : Include expenses for gymnasium, park, playground, recreational center, athletic and similar apparatus and equipment.
9619	<u>Recreational Equipment &gt;\$5,000</u> : See 9617 for complete description.
9620	<u>Recreational Equipment (<b>Equipment Trust Fund</b>) &lt;\$5,000</u> : See 9617 for complete description.
9621	<u>Specific Use Equipment Improvements &lt;\$4,999</u> : Include expenses for the restoration of and addition or modification to existing specific use equipment which expands capability or capacity, or improves performance.

# Expenditure Account Code Listing & Definitions

9623	Specific Use Equipment Improvements >\$5,000: See 9621 for complete description.
9624	Specific Use Equipment Improvements ( <b>Equipment Trust Fund</b> ) <\$5,000: See 9621 for complete description.
9630	Firearms Equipment < \$4,999: Include expenses for firearms such as handguns, rifles, and shotguns. Use 9605 for expenses such as ammunition or for ancillary equipment such as holsters, belts, and cases purchased separately from the firearm
9632	Firearms Equipment > \$5,000: See 9630 for complete description.
<b>STATIONARY EQUIPMENT:</b> Includes expenditures for built-in equipment, fixtures, and mechanical equipment.	
9701	Built-in Equipment <\$4,999: Include expenses for benches, laboratory tables, platforms, shelving, stages, wall cabinets, and similar built-in equipment normally included during construction as special stationary features.
9703	Built-in Equipment >\$5,000: See 9701 for complete description.
9705	Fixtures <\$4,999: Includes expenses for electrical, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors and ceilings.
9707	Fixtures >\$5,000: See 9705 for complete description.
9709	Mechanical Equipment <\$4,999: Include expenses for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at time of construction.
9711	Mechanical Equipment >\$5,000: See 9709 for complete description.
9713	Stationary Equipment Improvements <\$4,999: Include expenses for the restoration of and addition or modification to existing stationary equipment which expands the capability or capacity, or improves performance.
9715	Stationary Equipment Improvements >\$5,000: See 9713 for complete description.
<b>PROPERTY AND IMPROVEMENTS:</b> Includes expenditures for property and improvements acquisition and site development.	
9751	Acquisition, Property: Includes expenses for surface land and mineral rights.
9752	Acquisition, Rights-of-Way: Include expenses for construction; flood plain, scenic, and utility easements; highways; railroads; and similar rights-of-way acquisition.
9753	Acquisition, Waterways and Improvements: Include expenses for artificial reefs, bottomlands, dams, subaqueous lands, and similar waterways and improvements.
9754	Site Improvements: Include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.

# Expenditure Account Code Listing & Definitions

9755	<u>Site Preparation</u> : Include expenses for clearing, filling, grading, grubbing, razing of structures, and similar site preparations.
9756	<u>Utilities</u> : Include expenses for lines and facilities (e.g., energy) used in the transmission of electricity, gas, sewer, water, and similar utilities.
<b>PLANT AND IMPROVEMENTS</b> : Include expenses for acquisition of plant and improvements and construction of plant and improvements.	
9757	<u>Construction, Buildings</u> : Include expenses of private sector contractors for construction of buildings, shelters, and towers. Public sector labor costs must be expensed in Personal Services account codes.
9758	<u>Construction, Highways</u> : Include expenses of private sector contractors for construction of alleys, highways, roadways, and streets. Public sector labor costs must be expensed in Personal Services sub-account codes.
9759	<u>Construction, Water Ports</u> : Include expenses of private sector contractors for construction of docks, marinas, piers, ramps, and similar structures. Public sector labor costs must be charge to Personal Services account codes.
9760	<u>Construction, Bridges, and Highways Improvements</u> : Include expenses of private sector contractors for restorations of and additions or modifications to existing bridges and highways which expand capability or capacity, or improves performance. Public sector labor costs must be expensed in Personal Services sub-account codes.
9761	<u>Construction, Buildings Improvements</u> : Include expenses of private sector contractors for the restoration of and addition or modification to existing buildings, shelters, and towers which expand capability or capacity, or improves performance. Public sector labor costs must be expensed in Personal Services account codes. For repairs, see 5302, 5306 or 5307.
<b>CAPITAL LEASE PAYMENTS</b> : Includes expenditures for computer equipment capital lease payments, computer software capital lease payments, equipment capital lease payments, plant capital lease payments, and property capital lease payments. Use these codes when leases have the substance of purchase in which ownership of the asset often changes hands.	
9801	<u>Computer Peripheral Capital Leases</u> : Include expenses for capital lease agreements for computer peripheral equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Including microcomputers, unit record equipment, and terminals.
9802	<u>Computer Central Processor Capital Leases</u> : Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity.
9803	<u>Equipment Capital Leases</u> : Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 9801, 9802 and 9804.
9804	<u>Computer Software Capital Leases</u> : Include expenses for capital lease agreements for application software, utility programs, and operating system software.
9805	<u>Building Capital Leases</u> : Include expenses for capital lease agreements of structures or part of a structure.
9806	<u>Land Capital Leases</u> : Include expenses for capital lease agreements of property only.

# Expenditure Account Code Listing & Definitions

9891	<u>Inter-Agency Recoveries for Equipment</u> : Recovery of the cost of equipment incurred by programs or subprograms for services provided to other agencies.
9892	<u>Intra-Agency Recoveries for Equipment</u> : Recovery of the cost of equipment incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
9893	<u>Inter-Agency Recoveries for Property and Improvements</u> : Recovery of the cost of property and improvements incurred by programs or subprograms for services provided to other agencies.
9894	<u>Intra-Agency for Property and Improvements</u> : Recovery of the cost of property and improvements incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
9895	<u>Inter-Agency Recoveries for Plant and Improvements</u> : Recovery of the cost of plant and improvements incurred by programs or subprograms for services provided to other agencies.
9896	<u>Intra-Agency Recoveries for Capital Lease Payments</u> : Recovery of the cost of capital lease payments incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
9898	<u>Intra-Agency Recoveries for Capital Lease Payments</u> : Recovery of the cost of capital lease payments incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
<p><b>NON-MANDATORY TRANSFERS:</b> Include transfers of funds among fund groups necessary to ensure accounting of expenditures and/or resources in the appropriate fund group. These transfers serve a variety of objectives such as moving monies generated in auxiliary enterprise fund groups to a scholarship fund group for use in providing scholarships or to a capital outlay fund group for use in providing project funding.</p>	
<p><b>TRANSFERS TO OTHER FUNDS:</b> The account numbers described below are used to record the budget commitment to another fund from which the funds are being transferred from.</p>	
9902	<u>Transfer to Local Auxiliaries</u> : Includes transfers to a Local Auxiliary Enterprise fund group account to a Ledger 3 org.
9903	<u>Transfer to C/W E&amp;G</u> : Includes transfers of funds to a Commonwealth Educational and General fund group account to a Ledger 1 org.
9904	<u>Transfer to C/W Auxiliaries</u> : Includes transfers to a Commonwealth Auxiliary Enterprise fund group account to a Ledger 4 org.
9905	<u>Transfer to Capital Outlay</u> : Includes transfers to a Capital Outlay project.
9906	<u>Transfer to C/W Restricted</u> : Includes transfers to a Commonwealth Restricted fund group account to a Ledger 5 org.
9908	<u>Transfer to Scholarship Funds</u> : Includes transfers to a Scholarship to a Ledger 8 org.

# Expenditure Account Code Listing & Definitions

9912	<u>Matching Fund Expense Transfer</u> : Includes transfers made to another fund group which "matches" the funds available as required under the terms of a grant, contract, or gift.
9913	<u>Transfer to Local Restricted</u> : Includes transfers to a Local Restricted fund account to a Ledger 6 org.
9914	<u>State Scholarship - Graduate</u> : Includes transfers to a State Scholarship account for awards made to graduate students
9915	<u>State Scholarship - Undergraduate</u> : Includes transfers to a State Scholarship account for awards made to undergraduate students
9917	<u>Transfer to Unrestricted</u> : Includes transfers to an Unrestricted fund account.
<b>TRANSFERS FROM OTHER FUNDS:</b> The account numbers described below are used to record the resources or commitment from another fund in the budget that is receiving the transfer.	
9931	<u>Transfer from C/W E&amp;G</u> : Includes transfers from a Commonwealth Educational and General fund account from a Ledger 1 org.
9932	<u>Transfer from C/W Auxiliaries</u> : Includes transfers from a Commonwealth Auxiliary Enterprise fund group account from a Ledger 3 org.
9934	<u>Transfer from Local Auxiliaries</u> : Includes transfers from a Local Auxiliary Enterprise fund group account from a Ledger 4 org.
9935	<u>Transfer from Capital Outlay</u> : Used to record the return of unexpended funding from a capital project to the donor source.
9936	<u>Transfer From C/W Restricted</u> : Includes transfers from a commonwealth restricted fund account from a Ledger 5 org.
9937	<u>Transfer from Endowment Funds</u> : Includes transfers from an Endowment account from a Ledger 6 org.
9938	<u>Transfer from Local Restricted</u> : Includes transfers of funds from a Local Restricted fund group account from a Ledger 6 org.
9939	<u>Matching Fund Revenue Transfer</u> : Includes transfers from another fund that "matched" the funds available as required under the terms of a grant, contract or gift.
<b>MANDATORY TRANSFERS:</b> Includes transfers of funds among fund groups that are required by law or legal binding contract.	
9951	<u>Revenue Bond Principal Payments</u> : Includes transfers of funds for the retirement of revenue bond principal.
9952	<u>Revenue Bond Interest Payments</u> : Includes transfers of funds for the retirement of interest on revenue bonds.
9953	<u>Loan Fund Matching Requirement</u> : Includes mandatory transfers to loan funds required to "match" outside or grants (normally financed by the Federal Government).
9954	<u>Transfer for Reserve and Replacement</u> : Includes transfers of funds for the renewal and replacement of physical plant assets.



# Expenditure Account Code Listing & Definitions

## Account Codes for Medical Group Use ONLY

5109	<u>Program Income</u> : Is used to zero out income earned from patients covered by Ryan White grants. The credit side of entries to 5109 is balance sheet account 13M6
5309	<u>Support Services Maintenance</u> : include expenditures for the common area maintenance cost (CAM) of leased spaces.
5411	<u>LOCUM TENENS-MG</u> : Definition by the Medical Group forthcoming.
5428	<u>EVMS ADMINISTRATION (007810)-MG</u> : Definition by the Medical Group forthcoming.
5429	<u>HS ADMINISTRATION (007811)-MG</u> : Definition by the Medical Group forthcoming.
5430	<u>COLLECTION-MG</u> : Definition by the Medical Group forthcoming.
5613	<u>VA Neurologic Birth Related – MG</u> : include expenditures for insurance Virginia physicians purchase to cover claims relating to birth-related neurological injuries.
5615	<u>Director &amp; Officers Insurance - MG</u> : include expenses for liability insurance that protects individuals serving as directors and officers of a company from personal losses or if they are sued for alleged wrongful acts while managing the organization.
5710	<u>Taxes/Real Estate &amp; Prop – MG</u> : include charges levied by local governments on tangible personal property such as medical equipment and office equipment.
6006	<u>Quality Program – MG</u> : used to allocate expenses from the MG Quality Program's administrative expenses to clinical organizations within the medical group.
6007	<u>Shared Clinic Svcs 4<sup>th</sup> – MG</u> : the account used to allocate expenses from the Department of Medicine's shared clinical administrative expenses to clinical organizations within the Department of Medicine.
6008	<u>HS ADMIN SS DISCOUNT-MG</u> is the account used to reallocate expenses from the Medical Group's administrative expenses to clinical organizations within the medical group based on a ratio of cash collected within the clinical orgs.
6010	<u>INTERDIV SUPP EVMS 20%-MG</u> : is the allocation of 20% of net excesses from clinical operations that is due to Virginia Health Sciences' Dean's Fund.
6011	<u>PROV CHAIRMANS FND CURRYR-MG</u> : is the allocation of 10% of net excesses from clinical operations that is due to Virginia Health Sciences' Chair's Fund.

# Expenditure Account Code Listing & Definitions

## Account Codes for Medical Group Use ONLY

6012	<u>OB/GYN ADMIN ALLOC-EVMS -MG</u> : is the account used to allocate expenses from Ob-Gyn's shared clinical administrative expenses to clinical organizations within the Ob-Gyn department.
6013	<u>HS TRNF FR UNALL 70%(NO REV OF-MG</u> : is the allocation of 70% of net excesses from clinical operations that is reserved for Medical Group's non-salary compensation in future years.
6097	<u>DEPRECIATION (007792)-MG ONLY</u> : is the allocation of capital asset's cost over its useful life.
7211	<u>PATIENT ASST(TRANSPORT/EFA)-MG</u> : includes the cost of patient transportation.
9956	<u>DEBT SVC-JI LAB REPAY-MG</u> : is the repayment Medical Group makes to Virginia Health Sciences for prior renovation projects at the Jones Institute.
9957	<u>DEBT SVS-OBGYN RENOVATIONS-MG</u> is the repayment Medical Group makes to Virginia Health Sciences for prior renovation projects in Ob-Gyn
9958	<u>DEBT SVC-SURG REPAY-MG</u> : is the repayment Medical Group makes to Virginia Health Sciences for prior renovation projects in Surgery.

# Expenditure Account Code Listing & Definitions

Questions please contact:

**Personal Services Account Codes:**

Payroll

[payrollforms@odu.edu](mailto:payrollforms@odu.edu)

(757) 683-3030

**Non-Personal Services, Travel and Equipment Account Codes:**

Procurement Services

[procurement@odu.edu](mailto:procurement@odu.edu)

(757) 683-3105