

# Most Frequently Use Expenditure Codes

Effective Date: 08/2012

## The Expenditure Structure

- The expenditure structure is a mechanism designed to classify the different expenditure categories and collect expenditure information in a systematic manner. The information is used for accounting control, financial management and budgeting purposes.
- Level of Expenditures Codes
  - Operating Expenditures
    - Personal Services 611XX0
    - Contractual Services 712XX0
    - Supplies and Materials 713XX0
    - Transfer Payments 714XX0
    - Continuous Charges 715XX0
  - Fixed Assets Expenditures
    - Property and Improvements 721XX0
    - Equipment 722XX0
    - Plant and Improvements 723XX0
  - Debt Service Expenditures
    - Obligations 731XX0

## Most Frequently Use Codes

### CONFERENCES AND TRAINING

712240	Registration Conference Material	Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see account code 712280 Employee Information Technology (IT) Training Courses, Workshops and Conferences.
712270	Conference Expenses (Employee Training - Transportation, Lodging, Meals and Incidentals)	Include costs for airfare, taxis, tolls, lodging, meals, incidentals, personal vehicle mileage, gasoline for rental car and rental car charges reimbursements, associated with employee training and development coded as 712240 Employee Training Courses, Workshops, and Conferences, 712250 Employee Tuition Reimbursement, or 712260 Employee Training Consulting Services.

### TRAVEL: TRANSPORTATION AND LODGING

712820	Travel-Personal Vehicle	Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals.
712830	Travel-Public Carrier	Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees, rental car fees, rental car gasoline and tolls. Travel costs associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals.
712831	Travel-Grant Participant Costs	Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees and tolls. Travel costs supported by <b>Grants</b> . Charges may include gasoline reimbursement for rental cars. <b>This code is specifically for costs proposed to funding agencies (NSF) when F&amp;A costs may not be assessed. It is NOT for all travel supported by grants.</b>
712840	Travel-State Owned or Leased Vehicle	Include expenditures for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls. Travel cost associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals
712850	Travel-Subsistence and Lodging	Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 712820 Travel, Personal Vehicle and 712840 Travel, State Owned or Leased Vehicles. Travel costs associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals.
712860	Travel Supplements & Aid	Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services.

### MOVING AND RELOCATION

712810	Moving & Relocation	Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel mileage, fares, meals, lodging, transportation, and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances.
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### FOOD PURCHASES

712640	Food & Dietary Services	Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time event or a continuing basis ( <b>Meetings, Business Meals &amp; Catered Events</b> )
713620	Food & Dietary Supplies	Include expenditures for items of food and drink ( <b>Grocery Shopping</b> )
713621	Food & Drinks used on VIMS Vessels	Include expenditures for items of food and drink used at VIMS Vessels

713630	Food Service Supplies		Include <b>expenses for</b> cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, tablecloths, tableware, and similar <b>food service</b> supplies used in preparing, cooking, and serving food.
712870	Travel-Meals/Taxable to IRS)	(Reportable	Include reimbursements for meal expenses incurred during trips or work assignments that did not require overnight lodging or rest. (Meals that are part of a training or education package and are not reportable to the IRS should be charged to account code 712270 Employee Training - Transportation, Lodging, Meals and Incidentals).
712880	Travel-Meals/Overnight Reportable to IRS)	(NOT	Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to account code 712270 Employee Training - Transportation, Lodging, Meals and Incidentals).

#### EMPLOYEE DEVELOPMENT SERVICES

712210	Organization Memberships		Include expenses for memberships to professional organizations and notary commissions.
712220	Subscriptions		Include expenses for subscriptions to professional or technical publications used for professional development, not purchased for general library use.
712221	Electronic Resources		Include expenses for subscription to professional or technical publications used for professional development, purchased as a web format this includes webinar, online books or magazines.
712240	Registration Conference Material		Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see account code 712280 Employee Information Technology (IT) Training Courses, Workshops, and Conferences.
712250	Tuition Reimbursement		Include reimbursement to state employees for courses taken and satisfactorily completed.
712260	Employee Training/Consulting Services		Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration, or evaluation.
712270	Conference Expenses (Employee Training - Transportation, Lodging, Meals and Incidentals)		Include costs for airfare, taxis, tolls, lodging, meals and personal vehicle mileage reimbursement, associated with employee training and development coded as 712240 Employee Training Courses, Workshops, and Conferences, 712250 Employee Tuition Reimbursement, or 712260 Employee Training Consulting Services.

#### AWARDS, CONTRIBUTIONS, EDUCATIONAL AND TRAINING ASSISTANCE

714130	Awards & Prizes		Include expenditures for awards, honorariums and prizes to individuals and organizations
714180	Incentives		Include payments to individuals and organizations for incentives to participate in State sponsored programs and activities.
714210	Grad Scholarships		Include expenses for awards to graduate students.
714220	Student Loan		Include expenses for payments into the principal of student loan funds in institutions of higher education.
714230	Tuition/Training Aid		Include expenditures for special education and rehabilitation training for disabled person
714240	Tuition Waiver		Include expenses for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with state law and regulations.
714250	Undergrad Scholarships		Include expenses for awards to undergraduate students.

#### OFFICE RELATED

712680	Skilled Services (Office Moving)		Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, and similar skilled and technical workers to include models and tutors.
713120	Office Supplies		Include expenses for binders, clips, file folders, ribbons, small batteries, tape, writing utensils, and similar office items to include copy toner, dividers, and indexes.
713130	Stationary & Forms		Include expenses for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items to include labels, and copy machine paper.

#### OFFICE FIXED ASSETS PURCHASES

**Important to all WM administrators - items less than \$2K must be coded to the 722xxx series ending in 1 so the system can assess IDC. Most important for grants management are 72241X and 72243X.**

722620	Office Furniture		Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.
722621	Office Furniture<\$5000		Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture with cost <b>below the \$5,000.</b>
722630	Office Incidentals		Include expenses for ashtrays, compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar "desktop" office equipment.
722631	Office Incidentals<\$5000		Include expenses for ashtrays, compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar "desktop" office equipment with <b>cost below the \$5,000.</b>
722640	Office Machines		Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.

722641	Office Machines<\$5000	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 with <b>cost below the \$5,000</b>
722410	Laboratory Equipment	Include expenses for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographic, incubators, microscopes, spectrophotometers, and similar equipment.
722411	Lab Equipment <\$5000	Include expenses for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographic, incubators, microscopes, spectrophotometers, and similar equipment with <b>costs of less than \$5,000.</b>
722430	Field Equipment	Include expenses for portable and/or permanent non-disposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings.
722431	Field Equipment < \$5000	Include expenses for portable and/or permanent non-disposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings with <b>costs of less than \$5,000.</b>
722680	Office Equipment Improvement	Include expenses for restorations of and additions or modifications to existing office equipment that expands the capability or capacity, or improves performance. (Also, typing elements).
722681	Office Equipment Improvement<\$5000	Include expenses for restorations of and additions or modifications to existing office equipment that expands the capability or capacity, or improves performance. (Also, typing elements) <b>with cost below the \$5,000.</b>
<b>FUEL SUPPLIES</b>		
713220	Gas (Natural/Propane)	Include expenses for natural and manufactured gas consumed for heating, power generating plants, and laboratories.
713230	Gasoline	Include expenses for diesel fuel, gasoline, or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.
713240	Fuel Oil	Include expenses for fuel oil, oil, and oil derivatives consumed in heating, and/or power generating plants. Include the cost of transporting the oil.
<b>DELIVERY AND PRINTING</b>		
712110	Express Services	Include expenses for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract carrier or hired vehicles. Examples of services include Overnight AM, Overnight PM, Next Day, Second Day, etc.
712120	Outbound Freight Services	Include expenses for package delivery and freight services provided by common or contract carriers or hired vehicles for the outbound movement of commodities.
712190	Inbound Freight Services	Include expenses for packaged delivery and freight services provided by common or contract carriers or hired vehicles for the inbound movement of commodities. Use this category whenever shipping costs are listed as a separate line item on vendor invoices for goods or materials.
712130	Messenger Services	Include expenses for services provided to distribute messages and packages by private or state courier services. Services of this type tend to be restricted to a local or small geographical delivery zone.
712140	Postage	Include expenses for services provided to distribute printed matter by the United States Postal Service, e.g., stamps, stamped envelopes, postage meters, and permit fees.
712150	Printing	Include expenses for services provided by state agencies and the private sector for designing, printing, collating, and binding including photocopies, brochures, printed letters.
<b>COMMUNICATIONS</b>		
712160	Telecom Services -- provided by VITA	Include expenditures for services provided for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission and similar telecommunications services provided by VITA.
712170	Telecommunications Services --provided by Non State Vendor	Include expenditures for services that provide for cables, facsimile-transmissions, local and long distance voice, video and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by private sector.
712180	Telecom Services-- provided by another State Agency	Include expenses for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by state agencies other than VITA.
<b>HEALTH INSURANCE TO STUDENTS</b>		
712370	Insurance Premiums for Health Services for Individuals	Include expenditures for insurance premiums paid by the stat on behalf of eligible individuals to provide them with health services.