

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5001		<b><u>Budget Pool – Total Account:</u></b> Includes the budget allocation for a cost center. <i>Note: This code should contain budget transactions only – no other transactions should be coded to this object.</i>	
5100		<b><u>1121, Salaries, Administrative Higher Education:</u></b> 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.	
5103		<b><u>1122, Salaries, Appointed Officials:</u></b> Include expenses for compensation, severance pay, and incentive awards to persons who are appointed to their position and are paid at a yearly rate specified in Part 4 (General Provisions) of the Appropriation Act.	
5102		<b><u>1128, Salaries, Information Technology Employees:</u></b> Include salary expenses for employees performing a role in information technology who would otherwise have salary expenses in subobjects 5100 through 5106. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. [Effective 1-1-03]	
5104		<b><u>1123, Salaries, Classified:</u></b> 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.	
5106		<b><u>1125, Salaries, Overtime:</u></b> Include expenses for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.	
5107		<b><u>1129, Salaries, Overtime for Information Technology Employees:</u></b> Include expenses for compensation to persons performing a role in information technology who are paid at an established yearly rate, for hours worked in excess of their normal workweek. This expense would otherwise have been coded in subobject 5106. This subobject code is in effect starting 1 January 2003 and to be used starting with the 16 January 2003 payroll. [Effective 1-1-03]	
5108		<b><u>1126, Salaries, Teaching and Research:</u></b> 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.	
5110		<b><u>1134, Specified Per Diem Payments (BOV):</u></b> Include expenditures for per diem services provided by persons who are members of a legislative committee, representatives of the General Assembly, members of a study commission, members of a governing board of a State agency, or members of a similar organization. Also, include fixed expenditures for legislators' district offices.	
5112		<b><u>1138, Deferred Compensation Match Payments:</u></b> Includes expenses for employer match of the state employee deferred compensation program. [Effective 7-1-99]	
5114		<b><u>1127, Salaries, Virginia Law Officers' Retirement System Participants:</u></b> Includes expenses for compensation and severance pay for persons participating in the Virginia Law Officers' Retirement System (VALORS). [Effective 7-1-01]	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5116		<b><u>1131, Bonuses and Incentives:</u></b> Include expenditures for payment of bonuses and incentives to state employees.	
5120		<b><u>1141, Wages, General:</u></b> Include expenses for compensation to persons who are paid at an hourly rate.	
5122		<b><u>1141, Wages, General (Student):</u></b> Include expenses for compensation to cadets who are paid at an hourly rate, and are subject to FICA taxes. This code, versus 5120, is normally used for cadets working during summer months but not enrolled in classes.	
5123		<b><u>1149, Wages, Information Technology Employees:</u></b> Include expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. [Effective 1/1/03]	
5124		<b><u>1143, Wages, Overtime:</u></b> Include expenses for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.	
5126		<b><u>1144, Wages, Student:</u></b> Include expenses for compensation made by institutions of higher education to graduate and undergraduate students for all services other than those included in 5128. Include expenses for overtime payments.	
5128		<b><u>1145, Wages, Teaching and Research Part-Time:</u></b> 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 1150. Include compensation for summer session teaching; overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed.	
5130		<b><u>1146, Wages, Federal Work-Study Student:</u></b> Include expenses for compensation to students participating in federal work study programs.	
5190		<b><u>1199, Intra-Agency Recoveries for Personal Services:</u></b> Recovery of the cost of personal services incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)	
5192		<b><u>1196, Indirect Cost Recoveries from Auxiliary Programs for Personal Services:</u></b> Include only the required recovery of indirect costs of personal services from Auxiliary enterprise subprograms. (This code may be employed only by institutions of higher education.)  <b><u>1100, Personal Services:</u></b> Include expenditures for employee benefits, salaries, special payments, and wages of state employees.	
5200		<b><u>1111, Employer Retirement Contributions (VRS):</u></b> Include expenses of retirement system trust fund for state employees, including the Clerks of the Senate and House of Delegates.	
5202		<b><u>1118, Teachers Insurance Annuity (Optional Retirement Benefit):</u></b> Include expenses for payments made to Teachers Insurance Annuity Fund.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5204		<b><u>1116, Retiree Medical/Hospitalization Insurance Credit:</u></b> Include expenses for payments to the Retiree Health Insurance Fund.	
5206		<b><u>1112, Federal Old-Age Insurance for Salaried State Employees (FICA):</u></b> Include expenses of Contribution Fund for old age and survivors' benefits for salaried state employees.	
5210		<b><u>1114, Group Insurance:</u></b> Include expenses of group insurance program provided for the benefit of state employees.	
5212		<b><u>1115, Medical/Hospitalization Insurance (BC/BS):</u></b> Include expenses of group medical/hospitalization insurance program provided for the benefit of state employees.	
5214		<b><u>1117, Long-Term Disability Insurance:</u></b> Includes expenditures of the long-term disability program provided for the benefit of state employees. [Effective 7-1-99]	
5240		<b><u>1150, Disability Benefits:</u></b> Includes expenditures for income replacement payments made to state employees under the Virginia Workers' Compensation Act or the short-term or long-term benefit program. [Effective 7-1-99]	
5242		<b><u>1151, Workers Compensation Awards:</u></b> Include expenditures for workers' compensation awards to state employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program (Effective date 1 January 1999).	
5244		<b><u>1152, Supplemental Workers' Compensation Awards:</u></b> Include expenditures for supplemental worker's compensation awards to state employees who are not participating in the short-term disability program. [Effective 7-1-99]	
5246		<b><u>1153, Short-Term Disability Benefits:</u></b> Include expenditures for the payment of short-term disability payments to state employees under the Sickness and Disability Program. [Effective 7-1-99]	
5248		<b><u>1154, Supplemental Disability Benefits:</u></b> Include expenditures for supplemental workers' compensation award payments to state employees under the Sickness and Disability Program. [Effective 7-1-99]	
5250		<b><u>1158, Recoveries for Workers Compensation Awards:</u></b> Reimbursement to agency from Department of General Services for workers' compensation awards under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program. [Effective 7-1-99]	
5300		<b><u>Nonpersonal Services Budget:</u></b> Includes the nonpersonal services budget allocation for a cost center. <b>Note:</b> <i>This code should contain budget transactions only – no other transactions should be coded to this object.</i>	
		<b><u>1300, Supplies and Materials:</u></b> Included expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specified use supplies.	
5302		<b><u>1311, Apparel Supplies:</u></b> Include expenses for uniforms, protective gear, and similar apparel items for state employees who are furnished apparel by the state.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5304		<b><u>1312, Office Supplies:</u></b> Include expenses for binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils, and similar office items.	
5305		<b><u>Supplies-Local Fund Use Only:</u></b> Includes all expenditures charged to local funded accounts, for supplies purchased. <i>Not available for use with state accounts.</i> [Revised 7-01-09]	
5306		<b><u>1313, Stationery and Forms:</u></b> 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.	
5308		<b><u>1322, Gas:</u></b> Include expenses for natural and manufactured gas consumed for cooking, heating, power generating plants, and laboratories.	
5310		<b><u>1323, Gasoline:</u></b> Include expenses for diesel fuel, gasoline, or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.	
5312		<b><u>1324, Oil:</u></b> Include expenses for fuel oil, oil, and oil derivatives consumed in heating, and/or power generating plants. Include the cost of transporting the oil.	
5314		<b><u>1332, License Tags:</u></b> Include expenses for decals and motor vehicle license tags.	
5316		<b><u>1333, Manufacturing Supplies:</u></b> Include expenses for fabrics and leather goods, metals, paints, plastic and synthetic/processed materials, and wood and wood products.	
5318		<b><u>1334, Merchandise</u></b> include expenses for materials, supplies, and equipment purchased for resale in substantially the same form as purchased.	
5320		<b><u>1335, Packaging and Shipping Supplies:</u></b> Include expenses for boxes, cartons, container, packing materials, and similar items.	
5322		<b><u>1341, Laboratory Supplies:</u></b> Include expenses for animals used in research, blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies.	
5324		<b><u>1342, Medical and Dental Supplies:</u></b> Include expenses for bandages, biologics, braces, chemicals, contraceptive devices, crutches, eyeglasses, hearing aids, prostheses, surgical blades, and similar medical and dental supplies.	
5326		<b><u>1344, Pharmaceutical Drugs:</u></b> Include expenses for pharmaceutical drugs.	
5327		<b><u>Supplies: Team:</u></b> Athletic Department Use only	
5328		<b><u>1343, Field Supplies:</u></b> Include expenses for items such as sample bottles, chart paper and ink, and similar supplies designed for use in or with field-testing and monitoring equipment.	
5330		<b><u>1351, Building Repair and Maintenance Materials:</u></b> 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.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5332		<b><u>1352, Custodial Repair and Maintenance Materials:</u></b> Include expenses for brushes, brooms, chemicals for air conditioning, cleaning preparation, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, waxes, water purification and treatment and similar custodial repair and maintenance materials.	
5334		<b><u>1353, Electrical Repair and Maintenance Materials:</u></b> Include expenses for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring, and similar electrical repair and maintenance materials not included in the cost of the work performed under contract.	
5336		<b><u>1354, Mechanical Repair and Maintenance Materials:</u></b> 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.	
5338		<b><u>1355, Vehicle Repair and Maintenance Materials:</u></b> Include expenses for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hub cap, points and plugs, tires, and similar vehicle repair and maintenance materials not included in the cost of work performed under contract.	
5340		<b><u>1362, Food and Dietary Supplies:</u></b> Include expenses for items of food and drink.	
5342		<b><u>1363, Food Service Supplies:</u></b> Include expenses for cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, table cloths, tableware, and similar food service supplies used in preparing, cooking and serving food.	
5344		<b><u>1364, Laundry and Linen Supplies:</u></b> Include expenses for bedspreads, blankets, diapers, pillows, pillowcases, pillow covers, towels, washcloths, and similar linen supplies. Also include expenses for bluing, cleansing agents, deodorants, disinfectants, small brushes, starch, and similar laundry supply items.	
5346		<b><u>1371, Agricultural Supplies:</u></b> Include expenses for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items.	
5348		<b><u>1372, Architectural and Engineering Supplies:</u></b> Include expenses for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenses, see 3020 and 3030.	
5350		<b><u>1373, Computer Operating Supplies:</u></b> Include expenses for paper, bar cards, disposable media (e.g., tapes and disks), and other computer operating supplies. [Revised 7-1-02].	
5352		<b><u>1374, Education Supplies:</u></b> Include expenses for blank audiotapes, blank phonograph records, blank videotapes, chalk, erasers, and similar education supplies.	
5354		<b><u>1376, Law Enforcement Supplies:</u></b> Include expenses for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.	
5356		<b><u>1377, Photographic Supplies:</u></b> Include expenses for chemicals, film, digital media, flash bulbs, light bulbs, and similar photographic supplies.	
5358		<b><u>1378, Recreational Supplies:</u></b> Include expenses for balls, bases, bats, nets, racquets, and similar indoor and outdoor recreational supplies.	
5360		<b><u>Memorials:</u></b> Local Fund use only. Include expenses for anything serving as a remembrance or meant to help people remember a person or event such as a holiday,	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
		monument, spray of flowers, etc. To be coded with Local Accounts Only. <b>NOTE: The use of this code is restricted. Prior to any purchase or contribution of Memorials contact the Comptroller's Office or the Procurement Office.</b>	
5362		<b><u>Flowers and Gifts</u></b> : Local Fund use only. Include expenses for gift items or flowers for celebration purposes. To be coded with Local Accounts only. <b>NOTE: The use of this code is restricted. Prior to any purchase of flowers or gifts contact the Comptroller's Office or the Procurement Office.</b>	
5364		<b><u>1397, Late Payment Penalties for Supplies and Materials</u></b> : Include expenses for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.	
5390		<b><u>1399, Intra-Agency Recoveries for Supplies and Materials</u></b> : Recovery of the cost of supplies and materials incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)	
5392		<b><u>1396, Indirect Cost Recoveries from Auxiliary Programs for Supplies and Materials</u></b> : Include only the required recovery of indirect costs and supplies and materials from Auxiliary Enterprises subprograms. (This code may be employed only by institutions of higher education.)  <b><u>1280, Transportation Services</u></b> : Includes expenditures for moving and relocation services, personal vehicle travel, public carrier travel, state vehicle travel, subsistence and lodging, and travel supplements and aid.	
5401		<b><u>1281, Moving and Relocation Services</u></b> : Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel mileage, fares, meals, lodging, transportation and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances. For related expenses, see 6010.	
5402		<b><u>1282, Travel, Personal Vehicle</u></b> : Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. For related expenses see 5516.	
5404		<b><u>1283, Travel, Public Carriers</u></b> : 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.	
5405		<b><u>Travel Local Fund</u></b> : Local Fund use only. Includes all expenditures for travel charged to local accounts.	
5408		<b><u>1284, Travel, State Owned or Leased Vehicles</u></b> : 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. (Rev 1/2008)	
5410		<b><u>1285, Travel, Subsistence and Lodging</u></b> : Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 5401 and 5408.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5412		<b><u>Team Travel</u></b> : Athletic Department use only.	
5414		<b><u>Recruiting</u></b> : Athletic Department use only.	
5420		<b><u>1288, Travel, Meal Reimbursements – Not Reportable to the IRS</u></b> : 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 employer. (Meals, which are part of a convention or education package and are not reportable to the IRS should be charged to subobject code 5516.)  <b><u>1200, Contractual Services</u></b> : Include expenditures for communication services, employee development services, health services, management and informational services, repair and maintenance services, support services, technical services, and transportation services.	
5502		<b><u>1211, Express Services</u></b> : 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. Example services include Overnight AM, Overnight PM, Next Day, Second Day, etc.	
5503		<b><u>1248, Media Services</u></b> : Include expenses for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media.	
5504		<b><u>1213, Messenger Services</u></b> : 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.	
5505		<b><u>Contractual Services–Local Fund Use Only</u></b> : Includes all expenditures charged to local funded accounts, for contractual services purchased. <i>Not available for use with state accounts.</i> [Revised 7-1-09]	
5506		<b><u>1214, Postal Services</u></b> : 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.	
5507		<b><u>1215, Printing Services</u></b> : Include expenses for services provided by state agencies and the private sector for designing, printing, collating, and binding.	
5508		<b><u>1217, Telecommunications Services (Non-State)</u></b> : 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 private sector. [Revised 7-1-02]	
5510		<b><u>1216, Telecommunications Services (VITA)</u></b> : 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	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
		transmission, and similar telecommunications services provided by VITA. [Revised 7-1-02]	
5511		<b><u>1248, Direct Mail-Admissions:</u></b> Admissions Department use only.	
5512		<b><u>1221, Organization Memberships:</u></b> Include expenses for memberships and dues to professional organizations.	
5513		<b><u>1227, Employee Training – Transportation, Lodging, Meals, and Incidentals:</u></b> Include costs for airfare, taxis, tolls, lodging, meals, and personal vehicle mileage reimbursement, associated with employee training and development coded as 5515, 5516, or 5517. [Effective 7-1-00]	
5514		<b><u>1222, Publication Subscriptions:</u></b> Include expenses for subscriptions to professional or technical publications not purchased for a library. For related expenses, see 5608 and 5614.	
5515		<b><u>1225, Employee Tuition Reimbursement:</u></b> Include reimbursement to state employees for courses taken and satisfactorily completed. [Effective 7-1-00]	
5516		<b><u>1224, Employee Training Courses, Workshops, and Conferences:</u></b> Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. <i>Do NOT include expenses for information technology training; see object code 5519.</i> (For other related costs see 5513) [Revised 7-1-02]	
5517		<b><u>1226, Employee Training Consulting Services:</u></b> Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration, or evaluation. [Effective 7-1-00]	
5518		<b><u>1231, Clinic Services:</u></b> Include expenses for outpatient services provided by hospitals, public health clinics, or emergency rooms.	
5519		<b><u>1228, Employee Information Technology (IT) Training Courses, Workshops, and Conferences:</u></b> Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. For related expenditures see 5513. [Effective 7-1-02]	
5520		<b><u>1232, Dental Services:</u></b> Include expenses for dental services provided by public clinics and private practices.	
5522		<b><u>1233, Hospital Services:</u></b> Include expenses for in-patient services provided by hospitals. If institutional staff services are separately billed, use 5524. If institutional X-ray and laboratory services are separately billed, use 5526.	
5524		<b><u>1234, Medical Services:</u></b> 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.	
5526		<b><u>1236, X-ray and Laboratory Services:</u></b> Include expenses for services provided by dental, hospital, and medical laboratories.	
5528		<b><u>1241, Auditing Services:</u></b> Include expenses for services provided by private sector auditors.	



## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5529		<b><u>1249, Recruitment Advertising (Employment):</u></b> Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process. [Effective 7-1-06]	
5530		<b><u>1242, Fiscal Services:</u></b> Include expenses for services provided by private sector accountants, financial advisors, and similar experts.	
5531		<b><u>1247, Legal Services:</u></b> Include expenditures for court reporters, hearing examiners, miscellaneous court costs, recording fees, notary fees and services, and legal services other than attorney fees.	
5532		<b><u>1243, Attorney Services:</u></b> Include expenses for attorney services provided by a law firm or independent legal counsel.	
5534		<b><u>1244, Management Services:</u></b> Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.	
5535		<b><u>Bankcard Charges:</u></b> Athletic Department use only.	
5536		<b><u>1245, Personnel Management Services:</u></b> Include expenses for services provided by educators, trainers and similar experts who advise on manpower development, personnel evaluation, and employee performance review.	
5537		<b><u>Athletic Team Functions:</u></b> Athletic Department use only.	
5538		<b><u>1246, Public Informational and Public Relations Services:</u></b> Include expenses for services provided by private sector advertising, promotional, public relations, and similar firms which prepare and disseminate information. Exclude expenses chargeable to 5503.	
5541		<b><u>Recruiting Expense:</u></b> Athletic Department use only.	
5542		<b><u>1251, Custodial Services:</u></b> Include expenses for services to clean, maintain, and protect buildings, grounds, shelters and towers.	
5544		<b><u>1252, Electrical Repair and Maintenance Services:</u></b> Include expenses for services provided to repair and maintain electrical systems (including network cabling) in buildings, shelters, towers, and on grounds.	
5546		<b><u>1253, Equipment Repair and Maintenance Services:</u></b> Include expenses for services provided to repair and maintain calculators, furniture, typewriters and other equipment. Include expenses for maintenance contracts. For related expenses, see 5552 and 5556.	
5548		<b><u>1254, Extermination/Vector Control Services:</u></b> Include expenses for services provided to control or eradicate diseased or disease-carrying animals.	
5550		<b><u>1255, Highway Repair and Maintenance Services:</u></b> 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.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5552		<b><u>1256, Mechanical Repair and Maintenance Services:</u></b> Include expenses for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, and other mechanical equipment.	
5554		<b><u>1257, Plant Repair and Maintenance Services:</u></b> Include expenses for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenses see 5544 and 5552.	
5556		<b><u>1259, Vehicle Repair and Maintenance Services:</u></b> 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.	
5558		<b><u>1261, Architectural and Engineering Services:</u></b> Include expenses for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.	
5560		<b><u>1263, Clerical Services:</u></b> Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic, and similar clerical firms.	
5562		<b><u>1264, Food and Dietary Services:</u></b> 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.	
5564		<b><u>1265, Laundry and Linen Services:</u></b> 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.	
5566		<b><u>1266, Manual Labor Services:</u></b> Include expenses for services provided by state agencies or the private sector for manual or unskilled laborers.	
5568		<b><u>1267, Production Services:</u></b> Include expenses for services provided by state agencies or the private sector to develop, manufacture, or produce goods or materials (e.g., film processing.)	
5569		<b><u>Game Day Expense:</u></b> Athletic Department Use Only	
5570		<b><u>1268, Skilled Services:</u></b> Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, and similar skilled and technical workers.	
5572		<b><u>1273, Information Management Design and Development Services (Provided by another State Agency):</u></b> 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. [Revised 7-1-02]	
5574		<b><u>1274, Computer Hardware Maintenance Services:</u></b> Include expenses to repair and maintain computer and computer peripheral hardware. [Revised 7-1-02]	
5576		<b><u>1275, Computer Software Maintenance Services:</u></b> Include expenses for services provided to maintain computer software.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5578		<b><u>1277, Computer Operating Services (Provided by Vendor-Non-State):</u></b> Include expenses for services provided by private sector computer operations personnel and other costs associated with the operation of computer hardware. [Revised 7-1-02]	
5580		<b><u>1278, VITA Information Technology Infrastructure Services (Provided by VITA):</u></b> Include expenses for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities. See VITA directive on use of this code. [Revised 7-1-06]	
5582		<b><u>1279, Computer Software Development Services:</u></b> Include expenses for consulting services to custom develop software or modify or customize existing software or Commercial off the Shelf Software (COTS). See also 5613 for software purchases (and a definition of software) and 5615 for development tool purchases. [Revised 7-1-03]	
5584		<b><u>1297, Late Payment Penalties for Contractual Services:</u></b> Include expenses for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.	
5590		<b><u>1299, Intra-Agency Recoveries for Contractual Services:</u></b> Recovery of the cost of contractual services incurred by programs or subprograms within the same agency or agencies under the auspices of a single board of commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)	
5592		<b><u>1296, Indirect Cost Recoveries for Auxiliary Programs for Contractual Services:</u></b> Include only the required recovery of indirect costs of contractual services from Auxiliary Enterprise subprograms. (This code may be employed only by institutions of higher education.)	
		<b><u>2200, Equipment:</u></b> Include expenditures for computer, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.	
5603		<b><u>2211, Desktop Client Computers (microcomputers):</u></b> 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. [Effective 7-1-03]	
5604		<b><u>2214, Mainframe Computers and Components:</u></b> Includes all components and peripherals up to a network connection. Mainframe is an industry term for a large computer, typically manufactured by a large company such as IBM for the commercial applications of Fortune 1000 businesses and other large-scale computing purposes. Historically, a mainframe is associated with centralized rather than distributed computing. [Effective 7-1-02].	
5605		<b><u>Equipment-Local Fund Use Only:</u></b> Includes all expenditures charged to local funded accounts, for equipment purchased. <i>Not available for use with state accounts.</i> [Revised 7-1-09]	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5607		<b><u>2215, Network Servers:</u></b> Includes components 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. [Effective 7-1-02]	
5608		<b><u>2221, College Library Books:</u></b> Include expenses for books, microfiche, periodicals, and similar equipment used in libraries of institutions of higher education.	
5609		<b><u>2216, Network Components:</u></b> Includes assets used in the local area network not reported in 5607 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. [Effective 7-1-02]	
5610		<b><u>2222, Educational Equipment:</u></b> Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment.	
5611		<b><u>2217, Other Computer Equipment:</u></b> Includes all other equipment than cannot be reported in 5603, 5604, 5607, 5609, 5613, 5615 and 5619. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g. modems, codecs). Note: code handheld wireless devices to 5619. [Effective 7-1-03]	
5612		<b><u>2223, Exhibit Equipment:</u></b> Include expenses for artifact, artwork, scientific paraphernalia, and similar museum materials and equipment.	
5613		<b><u>2218, Computer Software Purchases:</u></b> Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Code contracts for software development to 5518. [Effective 7-1-03]	
5614		<b><u>2224, Reference Equipment:</u></b> Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment.	
5615		<b><u>2219, Development Tools Purchases:</u></b> Include expenditures for the purchases of software development tools. A development tool is software specifically used in the development of applications by technical staff. Examples of this software are text editors, compilers, build-automation tools, debuggers, ETL tools and data modeling software. [Effective 7-1-03]	
5616		<b><u>2228, Educational and Cultural Equipment Improvements:</u></b> Include expenses for restorations of and additions or modifications to existing educational and cultural equipment, which expands capability or capacity, or improves performance.	
5618		<b><u>2231, Electronic Equipment:</u></b> Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment.	
5619		<b><u>2212, Mobile Client Computers (microcomputers):</u></b> Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
		stations and other peripheral devices. Also included in this category are handheld computer devices to include wireless. [Effective 7-1-03]	
5620		<b><u>2232, Photographic Equipment:</u></b> Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.	
5622		<b><u>2233, Voice and Data Transmission Equipment:</u></b> Include expenses for facsimile-transmitters, switchboards, telephones, teletypewriters, and similar equipment.	
5624		<b><u>2238, Electronic and Photographic Equipment Improvements:</u></b> Include expenses to restorations of and additions or modifications to existing communications and photographic equipment, which expands capability or capacity, or improves performance.	
5626		<b><u>2241, Laboratory Equipment:</u></b> Include expenses for blood gas analyzer, bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.	
5627		<b><u>Equipment-Team:</u></b> Athletic Department use only.	
5628		<b><u>2242, Medical and Dental Equipment:</u></b> Include expenses for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, X-ray equipment, and similar medical and dental equipment.	
5630		<b><u>2248, Medical and Laboratory Equipment Improvements:</u></b> Include expenses for restorations of and additions or modifications to existing medical laboratory and field equipment which expands capability or capacity, or improves performance.	
5632		<b><u>2251, Agricultural Vehicular Equipment:</u></b> Include expenses for planting, seeding and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.	
5634		<b><u>2253, Construction Equipment:</u></b> Include expenses for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.	
5636		<b><u>2254, Motor Vehicle Equipment:</u></b> Include expenses for automobiles, buses, forklifts, mopeds, motorcycles, trucks, and similar equipment.	
5638		<b><u>2255, Power Repair and Maintenance Equipment:</u></b> Include expenses for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, router, and similar power repair and maintenance equipment.	
5640		<b><u>2258, Motorized Equipment Improvements:</u></b> Include expenses for restorations of and additions or modifications to existing vehicular equipment, which expands the capability or capacity, or improves performance.	
5642		<b><u>2261, Office Appurtenances:</u></b> Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances.	
5644		<b><u>2262, Office Furniture:</u></b> Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5646		<b><u>2263, Office Incidentals:</u></b> Include expenses for ashtrays, compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar "desk top" office equipment.	
5648		<b><u>2264, Office Machines:</u></b> 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.	
5650		<b><u>2268, Office Equipment Improvements:</u></b> Include expenses for restorations of and additions or modifications to existing office equipment, which expands capability or capacity, or improves performance.	
5652		<b><u>2271, Household Equipment:</u></b> Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.	
5654		<b><u>2272, Law Enforcement Equipment:</u></b> Include expenses for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement use equipment.	
5656		<b><u>2274, Non-Power Repair and Maintenance Equipment:</u></b> Include expenses for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance equipment.	
5658		<b><u>2275, Recreational Equipment:</u></b> Include expenses for gymnasium, park, playground, recreational center, and similar apparatus and equipment.	
5660		<b><u>2278, Specific Use Equipment Improvements:</u></b> Include expenses for restorations of and additions or modifications to existing specific use equipment, which expands capability or capacity, or improves performance.	
5662		<b><u>2281, Built-in-Equipment:</u></b> Include expenses for benches, laboratory tables, platforms, shelving, stages, wall cabinets, and similar built-in-equipment normally included during construction as special stationary features.	
5664		<b><u>2282, Fixtures:</u></b> Include expenses for electrical; heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors and ceilings.	
5666		<b><u>2283, Mechanical Equipment:</u></b> Include expenses for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at time of construction.	
5668		<b><u>2288, Stationary Equipment Improvements:</u></b> Include expenses for restorations of and additions or modifications to existing stationary equipment, which expands the capability or capacity, or improves performance.	
5670		<b><u>2297, Late Payment Penalties for Equipment:</u></b> Include expenses for charges assessed by vendors for the late payment of invoices for equipment pursuant to the Prompt Payment Act.	
5690		<b><u>2299, Intra-Agency Recoveries for Equipment:</u></b> 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. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5692		<b><u>2296, Indirect Cost Recoveries from Auxiliary Programs for Equipment:</u></b> Include only the required recovery of indirect costs of equipment from Auxiliary Enterprise subprograms. (This code may be employed only by institutions of higher education.)	
		<b><u>2100, Property and Improvements:</u></b> Includes expenditures for property and improvements acquisition, natural resources acquisition, and site development.	
5701		<b><u>2111, Acquisition, Property:</u></b> Include expenses for surface land and mineral rights.	
5702		<b><u>2112, Acquisition, Rights-of-Way:</u></b> Include expenses for construction, flood plain, scenic, and utility easements; highways; railroads; and similar rights-of-way acquisition.	
5704		<b><u>2131, Site Improvements:</u></b> Include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.	
5706		<b><u>2132, Site Preparations:</u></b> Include expenses for clearing, filing, grading, grubbing, razing of structures, and similar site preparations.	
5708		<b><u>2133, Utilities:</u></b> Include expenses for lines and facilities (e.g., energy) used in the transmission of electricity, gas, sewer, water, and similar utilities.	
5710		<b><u>2312, Acquisition, Buildings:</u></b> Include expenses for purchase or condemnation of building, shelters, and towers.	
5712		<b><u>2322, Construction, Buildings:</u></b> Include expenses of private sector contractors for construction of buildings, shelters, and towers. Public sector labor costs must be encumbered in Personal Services subjects.	
5714		<b><u>2327, Construction, Bridges and Highways Improvements:</u></b> Include expenses of private sector contractors for restorations of additions or modifications to existing bridges and highways, which expand capability or capacity, or improve performance. Public sector labor costs must be encumbered in Personal Services subobjects.	
5716		<b><u>2328, Construction, Building Improvements:</u></b> Include expenses for private sector contractors for restorations of and additions or modifications to existing buildings, shelters, and towers which expand capability or capacity, or improve performance. Public sector labor cost must be encumbered in Personal Services subobjects.	
5718		<b><u>3111, Bond Issuance Expenses:</u></b> Include expenses for advertising, legal, and negotiating services rendered by brokerage firms and law firms.	
5720		<b><u>3112, Bond Issuance Fees:</u></b> Include expenses for services rendered by banks acting as a paying agent, registrars, or trustees for state bond issues.	
5722		<b><u>3113, General Obligation Bond Financing:</u></b> Include expenses for all general obligation bond-financing costs.	
5724		<b><u>3114, General Obligation Bond Interest Retirement:</u></b> Include expenses for interest for retirement of general obligation bonds.	
5726		<b><u>3115, Revenue Bond Financing:</u></b> Include expenses for all revenue bond financing costs.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5728		<b><u>3121, Anticipation Loan Interest Retirement:</u></b> Include expenses for the payment of interest on anticipation loans in accordance with the terms of the loan.	
5730		<b><u>3131, Anticipation Loan Interest Retirement:</u></b> Include expenses for the payment of interest on drawdown loans made by the State Treasurer.	
5790		<b><u>3199, Intra-Agency Recoveries for Obligations:</u></b> Recovery of the cost of obligation incurred by programs or subprograms within the same agency or agencies under the auspices of a single board of commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)	
5792		<b><u>3196, Indirect Cost Recoveries from Auxiliary Programs for Obligations:</u></b> Include only the required recovery of indirect costs of obligations from Auxiliary Enterprise subprograms. (This code may be employed only by institutions of higher education.) [Effective 7-1-91]	
		<b><u>1400, Transfer Payments:</u></b> Includes expenditures for awards, contributions, and claims; educational and training assistance; grants and aid; and dedicated and general shared revenues. <b>NOTE: Budget Pool – no transactions should be coded to this subcode.</b>	
5801		<b><u>1411, Individual Claims and Settlements:</u></b> Include expenses for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.	
5802		<b><u>Miscellaneous Payroll Expenses:</u></b> Include expenses for payroll deductions. Code with Local Fund Accounts only.	
5804		<b><u>Guarantees:</u></b> Athletic Department use only.	
5805		<b><u>Transfer Payment Local Fund:</u></b> Local Fund use only. Includes all expenditures charged to local accounts, for transfer payments and continuous charges.	
5806		<b><u>1413, Premiums:</u></b> Include expenses for awards, honorariums, and prizes to individuals and organizations.	
5808		<b><u>1415, Unemployment Compensation Reimbursements:</u></b> Include expenses for reimbursements made by state agencies to the Trust Fund for benefits provided to former state employees.	
5810		<b><u>1421, Graduate Scholarships and Fellowships:</u></b> Include expenses for awards to graduate students.	
5811		<b><u>1422, Student Loans:</u></b> Include expenditures for payments into the principal of student loan funds in institutions of higher education.	
5812		<b><u>1424, Tuition Wavier:</u></b> Include expenses for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with state laws and regulations.	
5814		<b><u>1425, Undergraduate Scholarships:</u></b> Include expenses for awards to undergraduate students.	
5816		<b><u>1432, Payments in Lieu of Taxes:</u></b> Include expenses for payments in lieu of taxes made directly to localities for providing such services as police and fire protection	



## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
		and collection and disposal of refuse, for payments to cities and counties for their share of payments received by the state from Tennessee Valley Authority in lieu of taxes, or for payments to localities with state forests for their share of revenues collected from the sale of forestry products.	
5818		<b><u>1451, Grants to Intergovernmental Organizations:</u></b> Include expenses for grants and assistance to intergovernmental organizations at the state and substate levels not specifically created by the <u>Code of Virginia</u> (such as interstate compacts which are not designated as Nonstate Agencies by the Appropriation Act, regional jails, service delivery areas, etc.).	
5820		<b><u>1452, Grants Nongovernmental Organizations:</u></b> Include expenses for grants and assistance to nongovernmental organizations including profit-making organizations (such as local businesses), not-for-profit organizations (such as local rescue squads), and organizations designated as Nonstate Agencies by the Appropriation Act (such as Eastern Virginia Medical Authority).	
5822		<b><u>1512, Automobile Insurance:</u></b> Include expenses to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.	
5824		<b><u>1516, Property Insurance:</u></b> Include expenses for property insurance coverage on equipment and structures due to direct loss by fire, lightning, and natural perils.	
5826		<b><u>1517, Boiler and Machinery:</u></b> Include expenses for insurance coverage of energy equipment.	
5828		<b><u>1521, Computer Capital Leases:</u></b> Include expenses for capital lease agreements for computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. [Revised 7-1-02]	
5830		<b><u>1522, Central Processor Capital Leases:</u></b> Include expenses for capital lease agreements for central processor equipment for mainframe or large enterprise servers with high processing capacity. [Revised 7-1-02]	
5832		<b><u>1523, Computer Software Capital Leases:</u></b> Include expenses for mainframe or large enterprise servers application software, utility programs, and operating system software. [Revised 7-1-02]	
5834		<b><u>1524, Equipment Capital Leases:</u></b> Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 5828 and 5830.	
5836		<b><u>1525, Building Capital Leases:</u></b> Include expenses for capital lease agreements of structures or part of a structure.	
5838		<b><u>1527, Land and Building Capital Leases:</u></b> Include expenses for capital lease agreements for both land and a building combined in one agreement.	
5840		<b><u>1531, Computer Rentals (not mainframe):</u></b> Include expenses for operating leases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. [Revised 7-1-02]	
5842		<b><u>1532, Computer Processor Rentals:</u></b> Include expenses for operating leases of central processor equipment for mainframe computers or large enterprise servers with high processing capacity. [Revised 7-1-02]	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5844		<b><u>1533, Computer Software Rentals:</u></b> Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers computer application software, utility programs, and operating system software. [Revised 7-1-02]	
5846		<b><u>1534, Equipment Rentals:</u></b> Include expenses of a lessee for operating leases of equipment. Exclude expenses chargeable to 5840, 5842, and 5844.	
5848		<b><u>1535, Building Rentals:</u></b> Include expenses of a tenant for the use of a structure or part of a structure.	
5850		<b><u>1537, Land and Building Rentals:</u></b> Include expenses for operating leases of both land and a building combined in one agreement.	
5852		<b><u>1561, Computer Peripheral Installment Purchases:</u></b> Include expenses for installment purchases of computer peripheral equipment, excluding mainframe computers or large enterprise servers with high processing capacity. [Revised 7-1-02]	
5854		<b><u>1562, Computer Processor Installment Purchases:</u></b> Include expenses for central processor equipment for mainframe or large enterprise servers with high processing capacity. [Revised 7-1-02]	
5856		<b><u>1563, Computer Software Installment Purchases:</u></b> Include expenses for the installment purchases of application software for mainframes or large enterprise servers with high processing capacity. [Revised 7-1-02]	
5858		<b><u>1564, Equipment Installment Purchases:</u></b> Include expenses of an installment purchase for equipment. Exclude expenses chargeable to 5852, 5854, and 5856.	
5860		<b><u>1541, Agency Service Charges:</u></b> Include expenses for specialized activities or services provided by state agencies to other state agencies. Include allocations of physical plant costs.	
5861		<b><u>1547, Private Vendor Service Charges:</u></b> Include expense to vendors for eVa charges. [Effective 10-1-04]	
5862		<b><u>1542, Electrical Service Charges:</u></b> Include expenses for electricity.	
5864		<b><u>1543, Refuse Service Charges:</u></b> Include expenses for services to haul garbage, trash, and other refuse.	
5866		<b><u>1544, Water and Sewer Service Charges:</u></b> Include expenses for water and sewer services.	
5868		<b><u>1597, Late Payment Penalties for Continuous Charges:</u></b> Include expenses for charges assessed by vendors for the late payment of invoices for continuous charges pursuant to the Prompt Payment Act.	
5870		<b><u>1551, General Liability Insurance:</u></b> Include expenses for insurance coverage against the risk of claims for payment of damages imposed by law.	
5872		<b><u>1553, Medical Malpractice:</u></b> Include expenses for insurance against medical malpractice.	

## COLLEAGUE EXPENDITURE OBJECT CODE DESCRIPTION

Colleague Code	State Code	Description	(Rev 07/01/09)
5874		<b><u>1555, Workers' Compensation:</u></b> Include expenses for workers' compensation coverage on all state employees.	
5875		<b><u>Other-Athletic:</u></b> Athletic Department use only.	
5880		<b><u>3117, Revenue Bond Principal Retirement:</u></b> Include expenses for the retirement of revenue bond principal.	
5882		<b><u>3116, Revenue Bond Interest Retirement:</u></b> Include expenses of interest for retirement of revenue bonds.	
5883		<b><u>3131, Anticipation Loan Interest Retirement:</u></b> Include expenditures for the payment of interest on drawdown loans made by the State Treasurer.	
5890		<b><u>1599, Intra-Agency Recoveries for Continuous Charges:</u></b> Recovery of the cost of continuous charges incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)	
5892		<b><u>1596, Indirect Cost Recoveries from Auxiliary Programs for Continuous Charges:</u></b> Include only the required recovery of indirect cost of continuous charges from Auxiliary Enterprise subprograms. (This code may be employed only by institutions of higher education.)	