

**OLD DOMINION UNIVERSITY**  
**ACCOUNT/SUBACCOUNT CODE DESCRIPTION**  
**BANNER AND COMMONWEALTH CARS CODES**  
**FY 2010-2011**

EXP CODE	CARS CODE	DESCRIPTION
4XXX	11XX	<u>PERSONAL SERVICES</u> : Includes expenditures for salaries and wages of state employees.
40XX	112X	<u>SALARIES</u> : Includes expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries, overtime salaries, and teaching and research salaries.
4001	1121	<u>Salaries, Administrative Higher Education</u> : Include expenses for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in administrative positions carrying faculty appointment in institutions of higher education include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
4002	1123	<u>Salaries, Classified</u> : Include expenses for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for

EXP CODE	CARS CODE	DESCRIPTION
-------------	--------------	-------------

4012	--	<u>Surplus Salary Funds</u> : Accrued from hiring new classified staff at a lower than base budget figure (not salary vacancy funds). (For Budget Office Use Only)
------	----	--

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

4013	1171	<u>Severance Payments</u> : Includes expenses for payments of severance to employees
------	------	--

EXP CODE	CARS CODE	DESCRIPTION
4026	1144	<u>Wages, Student (with FICA Withholding):</u> Include expenses for compensation made to graduate and undergraduate students for all services other than those included in 4022, 4023, 4025 and 4027. Include expenses for overtime payments.
4027	1145	<u>Wages, Teaching and Research Part-Time:</u> Include expenses for compensation to persons for professional services rendered in research and instructional positions in institutions of higher education other than those described in 4005. Include compensation for summer session teaching, overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed.
4028	1146	<u>Wages, Federal Work Study Student:</u> Include expenses for compensation to students participating in federal work study programs.
4029	1146	<u>Community Service Workstudy:</u> Include expenses for compensation to students participating in the Community Service Workstudy.
4030	1161	<u>Early Retirement Incentive Payments:</u> Include expenses for special payments to persons in teaching positions in institutions of higher education that receive early retirement payments under an approved early retirement incentive plan.
4031	1139	<u>Special Payments for Academic Services:</u> Include expenses for one-time payments made by institutions of higher education to cooperating teachers in public or private schools or to other individuals who perform non-instructional or non-research academic services.
4032	1281	<u>Moving and Relocation:</u> Include expenses for services provided for relocating an

EXP CODE	CARS CODE	DESCRIPTION
4122	1142	<u>Wages, Graduate Assistant (Teaching) (State Funded –S5 \$)</u> : Include expenses for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities. (Effective 7-1-09).
4123	1142	<u>Wages, Graduate Assistant (Non-Teaching) (State Funded- S5 \$)</u> : Include expenses for compensation made to persons, without faculty appointment, for non-teaching activities. (Effective 7-1-09).
4796	1196	<u>Indirect Cost Recoveries for Personal Services (Office of Finance Use Only:</u> Recovery of indirect costs of personal services.

EXP CODE	CARS CODE	DESCRIPTION
4912	1118	<u>Valic Retirement</u> : Include expenses for payments made to Valic Retirement.
4913	1118	<u>Fidelity Retirement</u> : Include expenses for payments made to Fidelity Retirement.
<u>WORKFORCE TRANSITION ACT (WTA) Title 2.2, Chapter 32 of the Virginia Code</u>		
4915	1172	<u>WTA Federal Old-Age Insurance for Salaried State Employees</u> : Include expenses of Contribution Fund for old-age and survivors' benefits for salaried state employees provided for the severance benefits of employees involuntarily separated under the WTA Act of 1995. [Eff. 7-1-02].
4916	1174	<u>WTA Group Life Insurance</u> : Include expenses of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995. [Eff. 7-1-02]
4917	1173	<u>WTA – Medical/Hospitalization Insurance</u> : Include expenses of group medical/hospitalization insurance program provided for the benefit of employees involuntarily separated under the WTA Act.
4918	1175	<u>WTA –Early Retirement</u> : Include expenses for special payments for employees eligible for retirement allowed under 2.2-3204 of the <u>Virginia Code</u> . [Eff. 7-1-02]
4920	1117	<u>VSDB and Long-term Disability Insurance</u> : Includes expenditures of the long-term disability program provided for the benefit of state employees.
4921	1151	<u>Workers' Compensation Awards</u> : Include expenses for workers' compensation award to state employees under the Virginia Compensation Act or the short-term or long-term disability benefit program.
4923	1153	<u>Short-term Disability Benefits</u> : Include expenses for the payment of short-term disability payments to state employees under the Sickness and Disability Program. [Eff. 7-1-98]
4925	1138	<u>Deferred Compensation Match Payments</u> : Includes expenses for employer match of the state employee deferred compensation program. [Eff. 7-1-99. The sub-object code entitled, Early Retirement Incentive Payments was relocated to 1161.]
4948	1198	<u>Inter-Agency Recoveries for Employee Benefits</u> : Recovery of the cost of personal services incurred by programs or sub-programs for services provided to other agencies within the same fiscal year.
4949	1199	<u>Intra-Agency Recoveries for Employee Benefits</u> : Recovery of the cost of personal



EXP CODE	CARS CODE	DESCRIPTION
5103	1224	<u>Employee Training Courses, Workshops, and Conferences.</u> Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. (For other related costs see 1227) [Eff. 7-1-00] <i>Do not include expenses for information technology training. See sub-object code 1228 [Eff. 7-1-02].</i>
5104	1225	<u>Employee Tuition Reimbursement.</u> Include reimbursement to state employees for courses taken and satisfactorily completed. [Eff. 7-1-00]
5105	1226	<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. [Eff. 7-1-00]
5106	1228	<u>Employee Information Technology (IT) Training Courses, Workshops, and Conferences:</u> Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. For related expenditures see 1227 (ODU 7109). [Eff. 7-1-02]
515X	123X	<b>HEALTH SERVICES:</b> Includes expenditures for clinic services, dental services, hospital services, medical services, nursing home services, and X-ray and laboratory services.
5151	1231	<u>Clinic Services:</u> Include expenses for out-patient services provided by hospitals, public health clinics or emergency rooms.
5152	1232	<u>Dental Services:</u> Include expenses for dental services provided by public clinics and private practices.
5154	1233	<u>Hospital Services:</u> Include expenses for in-patient services provided by hospitals. If institutional staff services are separately billed, use 5155. If institutional X-ray and laboratory services are separately billed, use 5157.
5155	1234	<u>Medical Services:</u> Include expenses for medical services provided by nurses, physicians and similar health care professionals. Also include materials and supplies. Institutional staff services are to be coded in this category only if separately billed.
5157	1236	<u>X-Ray and Laboratory Services:</u> Include expenses for services provided by dental, hospital and medical laboratories.
52XX	124X	<b>MANAGEMENT AND INFORMATIONAL SERVICES:</b> Includes expenditures for auditing services, fiscal services, legal services, management services, personnel development services, and public informational and public relations services.
5201	1241	<u>Auditing Services:</u> Include expenses for services provided by private sector auditors.
5203	1242	<u>Fiscal Services:</u> Include expenses for services provided by private sector banks, accountants, financial advisors, and similar experts. [Rev. eff. 5-4-01]
5205	1243	<u>Attorney Services:</u> Include expenses for attorney services provided by a law firm or independent legal counsel. Exclude expenses chargeable to 5206.
5206	1247	<u>Legal Services Other:</u> Include expenses for court reporters, hearing examiners, miscellaneous court costs, recording fees, <i>notary fees and services</i> , and legal services other than attorney fees. Exclude expenses chargeable to 5205. (Revised 10-1-05)
5207	1244	<u>Management Services:</u> Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.

---

EXP CODE	CARS CODE	DESCRIPTION
-------------	--------------	-------------



EXP CODE	CARS CODE	DESCRIPTION
5403	1263	<u>Clerical Services:</u> Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic, and similar temporary/personnel service firms.
5404	1264	<u>Food and Dietary Services:</u> Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time or a continuing basis.
5406	1265	<u>Laundry and Linen Services:</u> Include expenses for services provided by another state agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.
5408	1266	<u>Manual Labor Services:</u> Include expenses for services provided by state agencies or the private sector for manual and unskilled laborers.
5410	1267	<u>Production Services:</u> Include expenses for services provided by state agencies or the private sector to develop, manufacture, or produce goods or materials (e.g. film processing).
5412	1268	<u>Skilled Services:</u> Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, skilled and technical fire equipment personnel, entertainment personnel, contractual speakers, University sponsored conferences, convention, courses, seminars and workshops, or similar skilled and technical workers.
54XX	127X	<u>TECHNICAL SERVICES:</u> Include expenditures for Information Technology (IT) related services such as systems design and development, hardware maintenance, software maintenance, packaged software, acquisition and maintenance, and operations. [Rev. 7-1-02]
5451	1271	<u>Information Management Design and Development Services (provided by VITA):</u> Include expenses for services provided by the Virginia Information Technology Agency (VITA) computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems. [Rev. 7-1-02]
5452	1272	<u>VITA Pass Thru Charges :</u> Include expenses for pass through charges for goods and services procured through VITA/NG partnership and billed by VITA such as agency specific software maintenance renewals and other software not included in the VITA rate struct

**EXP  
CODE**

**EXP**

EXP CODE	CARS CODE	DESCRIPTION
5598	1498	<u>Inter-Agency Recoveries for Transfer Payments:</u> Recovery of the cost of transfer payments incurred by programs or sub-programs for services provided to other agencies. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998 (This code may be employed only with the prior written approval of the Department of Planning and Budget).
5599	1499	<u>Intra-Agency Recoveries for Transfer Payments:</u> Recovery of the cost of transfer payments incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)

**EXP  
CODE**

EXP CODE	CARS CODE	DESCRIPTION
	148X	<u>Indirect Cost Recoveries</u> : Records recoveries of statewide indirect costs and agency indirect costs that are eligible for recovery from federal grants and contracts.
5798	1481	<u>Statewide Indirect Cost Recoveries</u> : Record recoveries of statewide indirect costs that are eligible for recovery from federal grants and contracts.
5799	1482	<u>Agency Indirect Cost Recoveries</u> : Record recoveries of agency indirect cost that are eligible for recovery from federal grants and contracts.
59XX	31XX	<u>OBLIGATIONS</u> : Includes expenditures for bonds and loans.
590X	311X	<u>Bonds</u> : Includes expenditures for bond issuance expenses, bond issuance fees, general obligation bond financing, general obligation bond interest retirement, revenue bond financing and revenue bond interest retirement.
5901	3111	<u>Bond Issuance Expenses</u> : Include expenses for advertising, legal and negotiating services rendered by brokerage firms and law firms.
5902	3112	<u>Bond Issuance Fees</u> : Include expenses for services rendered by banks acting as paying agents, registrars or trustees for state bond issues.
5903	3113	<u>General Obligation Bond Financing</u> : Include expenses for all general obligation bond financing costs.
5904	3114	<u>General Obligation Bond Interest Retirement</u> : Include expenses of interest for retirement of general obligation bonds.
5905	3115	<u>Revenue Bond Financing</u> : Include expenses for all revenue bond financing costs.
595X	312X	<u>Loans-Agency</u> : Includes expenditures for anticipation loan interest retirement.
5951	3121	<u>Anticipation Loan Interest Retirement</u> : Include expenses for the payment of interest on anticipation loans in accordance with the terms of the loan.
595X	313X	<u>Loans-State</u> : Includes expenses for drawdown loans and mortgage loans.
5953	3131	<u>Anticipation Loan Interest Retirement</u> : Include expenses for the payment of interest on drawdown loans made by the State Treasurer.
5954	3132	<u>Mortgage Loans Interest Retirement</u>

<u>EXP</u> CODE	CARS CODE
--------------------	--------------

DESCRIPTION
-------------

EXP CODE	CARS CODE	DESCRIPTION
6503	1342	<u>Medical and Dental Supplies:</u> Include expenses for bandages, biologics, braces, chemicals, contraceptive device, crutches, eyeglasses, hearing aids, surgical blades, and similar medical and dental supplies, including drugs.
6505	1341	<u>Chemical Supplies:</u> Include expenses for chemicals and mixed chemical products







EXP CODE	CARS CODE	DESCRIPTION
72XX	128X	<u>MOVING &amp; RELOCATION SERVICES (Travel Expense)</u> : Includes expenditures for moving & relocation services.
7201	1281	<u>Moving and Relocation Services</u> : Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly-employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel mileage, fares,

EXP CODE	CARS CODE	DESCRIPTION
9007	2214	<u>Mainframe Computers and Components &gt;\$5,000:</u> See CARS 2214 for complete description.
9008	2214	<u>Mainframe Computers and Components <b>(Equipment Trust Fund)</b> &lt;\$5,000:</u> See CARS 2214 for complete description.
	2218	<u>Computer Software Purchases:</u> Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, utility pr

EXP CODE	CARS CODE	DESCRIPTION
-------------	--------------	-------------

*systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications. [Eff. 7-1-02]*

9021	2215	<i><u>Network Servers &lt; \$1,999:</u> Includes computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications. [Eff. 7-1-02]</i>
------	------	--

9022	2215	<i><u>Network Servers \$2,000-\$4,999:</u> Includes computers designated by the [Eff. 77-1 -17( )]T-1.7867 -1.1533 TD2.94.00 Tw( )Tj0 -1.1467 TD.0038 Tc2.4917 Tw(9)6.6(0)6.6(22 2 [Eff. 77-1 -17( )]T-1.7867 -1.1533 TD2.94.00 Tw.0966 T -1.1467 TD.0038 Tc2.4917 Tw(9)6.6(0)6.6(21</i>
------	------	--

EXP CODE	CARS CODE	DESCRIPTION
		<i>connectivity (e.g., modems, codecs). Note code handheld wireless devices to 9013. [Eff. 7-1-03]</i>
9028	2217	<i><u>Other Computer Equipment \$2,000-\$4,999</u>: Includes all other equipment that cannot be reported in 2213 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note code handheld wireless devices to 9014. [Eff. 7-1-03]</i>
9029	2217	<i><u>Other Computer Equipment &gt;\$5,000</u>: Includes all other equipment that cannot be reported in 2213 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, <del>handheld wireless devices</del>, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note code handheld wireless devices to 9015. [Eff. 7-1-03]</i>
9030	2217	<i><u>Other Computer Equipment (Equipment Trust Fund) &lt;\$5,000</u> See CARS 2217 for complete description.</i>
91XX	222X	<b>EDUCATIONAL AND CULTURAL EQUIPMENT:</b> Includes expenditures for college library books and educational, exhibit, and reference equipment.
9101	2221	<u>College Library Books</u> : Include expenses for books, microfiche and similar equipment used in libraries. For related expenses, see 9102.
9102	2221	<u>College Library Books (Subscriptions)</u> : Include expenses for periodicals used in library. For related expenses, see 9101.
9103	2222	<u>Educational Equipment &lt;\$1,999</u> : Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment.
9104	2222	<u>Educational Equipment \$2,000-\$4,999</u> : See 9103 for complete description.
9105	2222	<u>Educational Equipment &gt;\$5,000</u> : See 9103 for complete description.
9106	2222	<u>Educational Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9103 for complete description.
9107	2223	<u>Exhibit Equipment &lt;\$1,999</u> : Include expenses for artifacts, art works, scientific paraphernalia, and similar museum materials and equipment.
9108	2223	<u>Exhibit Equipment \$2,000-\$4,999</u> : See 9107 for complete description.
9109	2223	<u>Exhibit Equipment &gt;\$5,000</u> : See 9107 for complete description.
9110	2223	<u>Exhibit Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9107 for complete description.
9111	2224	<u>Reference Equipment Non Library &lt;\$1,999</u> : Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment.
9112	2224	<u>Reference Equipment Non Library \$2,000-\$4,999</u> : See 9111 for complete description.
9113	2224	<u>Reference Equipment Non Library &gt;\$5,000</u> : See 9111 for complete description.
9114	2224	<u>Reference Equipment Non Library (Equipment Trust Fund) &lt;\$5,000</u> : See 9111 for complete description.
9115	2228	<u>Educational and Cultural Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and additions or modification to existing educational and cultural

EXP CODE	CARS CODE	DESCRIPTION
		equipment that expands capability or capacity, or improves performance.
9116	2228	<u>Educational and Cultural Equipment Improvements \$2,000-\$4,999</u> : See 9115 for complete description.
9117	2228	<u>Educational and Cultural Equipment Improvements &gt;\$5,000</u> : See 9115 for complete description.
9118	2228	<u>Educational and Cultural Improvements (Equipment Trust Fund) &lt;\$5,000</u> : See 9115 for complete description.
92XX	223X	<u>ELECTRONIC AND PHOTOGRAPHIC EQUIPMENT</u> : Includes expenditures for electronic, photographic, and voice and data transmission equipment.
9201	2231	<u>Electronic Equipment &lt;\$1,999</u> : Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment.
9202	2231	<u>Electronic Equipment \$2,000-\$4,999</u> : See 9201 for complete description.
9203	2231	<u>Electronic Equipment &gt;\$5,000</u> : See 9201 for complete description.
9204	2231	<u>Electronic Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9201 for complete description.
9205	2232	<u>Photographic Equipment &lt;\$1,999</u>

EXP CODE	CARS CODE	DESCRIPTION
93XX	224X	<u>MEDICAL AND LABORATORY EQUIPMENT</u> : Includes expenditures for laboratory and medical and dental equipment.
9301	2241	<u>Laboratory Equipment &lt;\$1,999</u> : Include expenses for blood gas analyzers, bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.
9302	2241	<u>Laboratory Equipment \$2,000-\$4,999</u> : See 9301 for complete description.
9303	2241	<u>Laboratory Equipment &gt;\$5,000</u> : See 9301 for complete description.
9304	2241	<u>Laboratory Equipment (Equipment Trust Fund) &lt;\$5,000</u>



EXP CODE	CARS CODE	DESCRIPTION
		description.
9409	2254	<u>Motor Vehicle Equipment &lt;\$1,999</u> : Include expenses for automobiles, buses, forklifts, mopeds, motorcycles, trucks, and similar equipment.
9410	2254	<u>Motor Vehicle Equipment \$2,000-\$4,999</u> : See 9409 for complete description.
9411	2254	<u>Motor Vehicle Equipment &gt;\$5,000</u> : See 9409 for complete description.
9412	2254	<u>Motor Vehicle Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9409 for complete description.
9413	2255	<u>Power Repair and Maintenance Equipment &lt;\$1,999</u> : Include expenses for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers, and similar power repair and maintenance equipment.
9414	2255	<u>Power Repair and Maintenance Equipment \$2,000-\$4,999</u> : See 9413 for complete description.
9415	2255	<u>Power Repair and Maintenance Equipment &gt;\$5,000</u>

EXP CODE	CARS CODE	DESCRIPTION
9507	2262	<u>Office Furniture &gt;\$5,000</u> : See 9505 for complete description.
9509	2264	<u>Office Machines &lt;\$1,999</u> : Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.
9510	2264	<u>Office Machines \$2,000-\$4,999</u> : See 9509 for complete description.
9511	2264	<u>Office Machines &gt;\$5,000</u> : See 9509 for complete description.
9512	2264	<u>Office Machines (Equipment Trust Fund) &lt;\$5,000</u> : See 9509 for complete description.
9513	2268	<u>Office Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing office equipment which expands capability or capacity, or improves performance.
9514	2268	<u>Office Equipment Improvements \$2,000-\$4,999</u> : See 9513 for complete description.
9515	2268	<u>Office Equipment Improvements &gt;\$5,000</u> : See 9513 for complete description.
96XX	227X	<u>SPECIFIC USE EQUIPMENT</u> : Includes expenditures for household, law enforcement, manufacturing, non-power repair and maintenance, and recreational equipment.
9601	2271	<u>Household Equipment &lt;\$1,999</u> : Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.
9602	2271	<u>Household Equipment \$2,000-\$4,999</u> : See 9601 for complete description.
9603	2271	<u>Household Equipment &gt;\$5,000</u> : See 9601 for complete description.
9604	2271	<u>Household Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9601 for complete description.
9605	2272	<u>Law Enforcement Equipment &lt;\$1,999</u> : Include expenses for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement use equipment.
9606	2272	<u>Law Enforcement Equipment \$2,000-\$4,999</u> : See 9605 for complete description.
9607	2272	<u>Law Enforcement Equipment &gt;\$5,000</u> : See 9605 for complete description.
9608	2272	<u>Law Enforcement Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9605 for on.(, \$16 Tm-.Tc0 . ))TJt

EXP CODE	CARS CODE	DESCRIPTION
9614	2274	<u>Non-Power Repair and Maintenance Equipment \$2,000-\$4,999</u> : See 9613 for complete description.
9615	2274	<u>Non-Power Repair and Maintenance Equipment &gt;\$5,000</u> : See 9613 for complete description.
9616	2274	<u>Non-Power Repair and Maintenance Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9613 for complete description.
9617	2275	<u>Recreational Equipment &lt;\$1,999</u> : Include expenses for gymnasium, park, playground, recreational center, athletic and similar apparatus and equipment.
9618	2275	<u>Recreational Equipment \$2,000-\$4,999</u> : See 9617 for complete description.
9619	2275	<u>Recreational Equipment &gt;\$5,000</u> : See 9617 for complete description.
9620	2275	<u>Recreational Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9617 for complete description.
9621	2278	<u>Specific Use Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing specific use equipment which expands capability or capacity, or improves performance.
9622	2278	<u>Specific Use Equipment Improvements \$2,000-\$4,999</u>



EXP CODE	CARS CODE	DESCRIPTION
		sector contractors for restorations of and additions or modifications to existing bridges and highways which expand capability or capacity, or improves performance. Public sector labor costs must be expensed in Personal Services sub-account codes.
9761	2328	<u>Construction, Buildings Improvements</u> : Include expenses of private sector contractors for the restoration of and addition or modification to existing buildings, shelters, and towers which expand capability or capacity, or improves performance. Public sector labor costs must be expensed in Personal Services sub-account codes. For repairs, see 5302, 5306 or 5307.
98XX	152X	<u>CAPITAL LEASE PAYMENTS</u> : Includes expenditures for computer equipment capital lease payments, computer software capital lease payments, equipment capital lease payments, plant capital lease payments, and property capital lease payments. Use these codes when leases have the substance of purchase in which ownership of the asset often changes hands.
9801	1521	<u>Computer Peripheral Capital Leases</u> : Include expenses for capital lease agreements for computer peripheral equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Including microcomputers, unit record equipment, and terminals. [Rev. 7-1-02]
9802	1522	<u>Computer Central Processor Capital Leases</u> : Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity. [Rev. 7-1-02]
9803	1524	<u>Equipment Capital Leases</u> : Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 9801, 9802 and 9804. [Rev. 7-1-02]

EXP CODE	CARS CODE	DESCRIPTION
9898	1599	<u>Intra-Agency Recoveries for Capital Lease Payments</u> : Recovery of the cost of capital lease payments incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
99XX	--	<u>NON-MANDATORY TRANSFERS</u> : Include transfers of funds among fund groups necessary to ensure accounting of expenditures and/or revenues in the appropriate fund group. These transfers serve a variety of objectives such as moving monies generated in auxiliary enterprise fund groups to a scholarship fund group for use in providing scholarships or to a capital outlay fund group for use in providing project funding.  <u>Transfers to Other Funds</u> : The account numbers described below are used to record the change to the budget accounts from which the funds are being transferred from.
9902	1499	<u>Transfer to Local Auxiliaries</u> : Includes transfers to a Local Auxiliary Enterprise fund group account.
9903	1499	<u>Transfer to C/W E&amp;G</u> : Includes transfers of funds to a Commonwealth Educational and General fund group account.
9904	1499	<u>Transfer to C/W Auxiliaries</u> : Includes transfers to a Commonwealth Auxiliary Enterprise fund group account.
9905	1499	<u>Transfer to Capital Outlay</u> : Includes transfers to a Capital Outlay project.
9906	1499	<u>Transfer to C/W Restricted</u> : Includes transfers to a Commonwealth Restricted fund group account.
9908	1499	<u>Transfer to Scholarship Funds</u> : Includes transfers to a Scholarship.
9909	1499	<u>Transfer to Endowment Funds</u> : Includes transfers to an Endowment account.
9910	1499	<u>Indirect Cost Transfers</u> : Includes transfers used to record movements from Grants and Contracts to the current fund group. The charge is to recover the indirect cost (overload) assessed. The rate of recovery is a renegotiated rate.
9912	1499	<u>Matching Fund Expense Transfer</u> : Includes transfers made to another fund group which "matches" the funds available as required under the terms of a grant, contract, or gift.
9913	1499	<u>Transfer to Local Restricted</u> : Includes transfers to a Local Restricted fund account.  <u>Transfers from Other Funds</u> : The account numbers described below are used to record the "revenue" in the budget that is receiving the transfer.
9914	1421	<u>State Scholarship - Graduate</u> : Includes transfers to a State Scholarship account for awards made to graduate students that provides appropriate "matching" to the proper CARS code.
9915	1425	<u>State Scholarship - Undergraduate</u> : Includes transfers to a State Scholarship account for awards made to undergraduate students that provide appropriate "matching" to the proper CARS code.
9917	1499	<u>Transfer to Unrestricted</u> : Includes transfers to an Unrestricted fund account.
9918	1499	<u>Institutional Capital Contribution</u> : Include transfers from a Grant or Scholarship fund

EXP CODE	CARS CODE	DESCRIPTION
-------------	--------------	-------------