

## Policy and Procedure 3-4 Coding and Approval Authority Listings

<b>Issued By:</b>	Robert W. Farrell, State Forester
<b>Effective Date:</b>	April 21, 2021
<b>Codes/Mandates:</b>	Code of Virginia: <a href="#">§2.2-803 Financial Accounting and Control</a>
<b>References:</b>	<a href="#">CAPP Topic 10305 Internal Controls</a> ; <a href="#">DOA Cardinal Chart of Accounts</a> ; <a href="#">DOA Cardinal Funds</a> ; <a href="#">DOA Cardinal Programs</a>
<b>Forms:</b>	N/A

### CONTENTS

<b>PURPOSE</b> .....	<b>2</b>
<b>POLICY</b> .....	<b>2</b>
<b>DEFINITIONS</b> .....	<b>2</b>
<b>PROCEDURES</b> .....	<b>2</b>
<b>Cost Center/Project Coding and Approver List</b> .....	<b>2</b>
<b>Specific Approvals</b> .....	<b>6</b>
<i>Invoices, Travel Vouchers, eVa</i> .....	<b>6</b>
<i>Form 2 (Non-Fire Part-Time Personnel Time Report)</i> .....	<b>6</b>
<i>Form 12 (Part-Time Fire Control Personnel Time &amp; Mileage Report)</i> .....	<b>6</b>
<b>Account Code Summary List (formerly object codes)</b> .....	<b>7</b>
<b>Account Code Detailed Descriptions</b> .....	<b>10</b>
<b>Personal Services</b> .....	<b>10</b>
<i>Employee Benefits</i> .....	<b>10</b>
<i>Salaries</i> .....	<b>10</b>
<i>Special Payments</i> .....	<b>11</b>
<i>Wages</i> .....	<b>11</b>
<i>Disability Benefits</i> .....	<b>11</b>
<i>Termination Personal Service Costs</i> .....	<b>11</b>
<i>Involuntary Separation Costs</i> .....	<b>11</b>
<b>Contractual Services</b> .....	<b>12</b>
<i>Communication Services</i> .....	<b>12</b>
<i>Employee Development Services</i> .....	<b>12</b>
<i>Management and Informational Services</i> .....	<b>13</b>
<i>Repair and Maintenance Services</i> .....	<b>13</b>
<i>Support Services</i> .....	<b>14</b>
<i>Technical Services</i> .....	<b>14</b>
<i>Transportation Services</i> .....	<b>14</b>
<b>Supplies &amp; Materials</b> .....	<b>15</b>
<i>Administrative Supplies</i> .....	<b>15</b>
<i>Energy Supplies</i> .....	<b>15</b>
<i>Manufacturing &amp; Merchandising Supplies</i> .....	<b>15</b>
<i>Medical and Laboratory Supplies</i> .....	<b>16</b>
<i>Repair and Maintenance Supplies</i> .....	<b>16</b>
<i>Residential Supplies</i> .....	<b>16</b>
<i>Specific Use Supplies</i> .....	<b>16</b>
<b>Transfer Payments</b> .....	<b>17</b>
<i>Awards, Contributions and Claims</i> .....	<b>17</b>
<i>Grants and Aid to Local Governments</i> .....	<b>17</b>
<i>Grants to Other Organizations</i> .....	<b>17</b>
<b>Continuous Charges</b> .....	<b>17</b>
<i>Insurance-Fixed Assets</i> .....	<b>17</b>
<i>Capital Lease Payments</i> .....	<b>17</b>

<i>Operating Lease Payments</i> .....	18
<i>Service Charges</i> .....	18
<i>Insurance-Operations</i> .....	18
<i>Installment Purchases</i> .....	18
<b>Property &amp; Improvements</b> .....	19
<i>Acquisition of Property and Improvements</i> .....	19
<i>Natural Resources</i> .....	19
<i>Site Development</i> .....	19
<b>Equipment</b> .....	19
<i>Computer Equipment</i> .....	19
<i>Educational and Cultural Equipment</i> .....	20
<i>Electronic and Photographic Equipment</i> .....	20
<i>Medical and Laboratory Equipment</i> .....	20
<i>Motorized Equipment</i> .....	20
<i>Office Equipment</i> .....	21
<i>Specific Use Equipment</i> .....	21
<i>Stationary Equipment</i> .....	21
<b>Plant &amp; Improvements</b> .....	21
<i>Acquisition of Plant and Improvements</i> .....	21
<i>Construction of Plant and Improvements</i> .....	21
<b>Fund Code List</b> .....	22
<b>AUTHORITY</b> .....	24
<b>INTERPRETATION</b> .....	24
<b>APPROVAL</b> .....	24

## PURPOSE

---

To provide cost codes and projects and their coding structure along with authorized approvers for use in purchasing and budgeting.

## POLICY

---

The Department of Forestry finance division establishes cost centers and project codes, as needed, in order to track and monitor expenses for specific departments, projects, programs or grants. Reports are generated using these cost centers and/or projects that are then used for grant reimbursements, project cost analysis, budget development and historical reporting. Each cost center and project has a specific coding structure that is used for processing expenses in the Cardinal system. Department of Accounts has established the chart of accounts that each agency must use for processing expenditures and revenues.

## DEFINITIONS

---

“Agency” and “VDOF” means the Virginia Department of Forestry.

“Commonwealth” means the Commonwealth of Virginia.

## PROCEDURES

---

### Cost Center/Project Coding and Approver List

---

The following chart provides the coding for each cost center or project code used by VDOF. It also lists the budget manager and designee who has been assigned approval authority for expenditures charged to each cost center or project code.

CC/Project	Description	Program	Fund	Dept	Approver	Designated Alternate
100	Salary Payroll	501003	01000/ 02411/ 10000	1400	Difazio	Crandol
101	CPG Match-for Fiscal use only					
102	Projects Summary-for Fiscal use only					
130	Reforestation of Timberlands	501002	01000; 02340	1300	Groh	Cumbia
132	Eastern Region	501003	01000	1400	Bays	Hisghman
134	Central Region	501003	01000	1400	Talbert	Barnes
136	Western Region	501003	01000	1400	Thomsen	Carico
140	Administration	501003	01000	1400	Weaver	Difazio
141	Personnel	501003	01000	1400	Rivera	Oliva
142	Telecommunications	501003	01000	1400	Schaefer	Brown
143	Research	501004	02515	1500	Creighton	Zimmer
144	Public Information	501003	01000	1400	Stoll	Miller
145	Building & Grounds	501003	01000	1400	Bruce	Schaefer
147	Forest Mgt/Markets	501003	01000	1400	Cumbia	Groh
148	Forest Fire Management	501003	10000	1400	Miller	Houttekier/Turck
149	Forest Fire Suppression	501003	02411	1400	Miller	Houttekier, Turck, RFs & DRFs (max. \$300)
152	Augusta Forestry Center	501004	02515	1500	Bennicoff	McLaughlin
153	Garland Gray Forestry Center	501004	02515	1500	Bennicoff	Zimmer
156	RT Supported Tree Improvement	501004	02340	1500	Bitoki	Bennicoff
160	State Forest	501004	02640	1600		Zaebst
162	A/B & C SF Recreational Funds	501004	02640	1600		Zaebst
170	State Lands	501004	02124	1700	Stoots	Zimmer
240	Board of Forestry	501003	01000	1400	Weaver	Difazio
242	Information Systems	501003	01000	1400	Patel	Colligan
245	Support Services	501003	01000	1400	Difazio	Crandol
246	Entomology	501003	10000	1400	Chamberlin	Cumbia
247	Urban Forestry	501003	10000	1400	Johnson	O'Liddy
248	Emergency Response	501003	02411	1400	Miller	Turck/Houttekier
249	FEMA	501003	02411; 10000	1400	Miller	Turck/Houttekier
256	Nursery Supported Seed Orchard	501004	02515	1500	Bitoki	Bennicoff
340	Mechanic Shop	501003	01000	1400	Belew	Miller
345	Central Office Building Complex	501003	01000	1400	Schaefer	Colligan
346	Forest Inventory Assessment	501003	01000 (25%); 10000 (75%)	1400	Pemberton	Cumbia
347	Water Quality	501003	01000	1400	Poirot	Zimmer
440	Fleet Management	501003	02411	1400	Fortune	Zimmer
447	Forest Land Conservation	501003	10000	1400	Didier	Lasher

CC/Project	Description	Program	Fund	Dept	Approver	Designated Alternate
450	Land Conservation Monitor/Enforcement	501003	02164	1400	Didier	Lasher
500	Dry Hydrant Program	501003	02180	1400	Miller	Turck
501	Volunteer Fire Assistance Title II	501005	10000	1400	Miller	Turck
503	Community Fire Protection	501005	10000	1400	Miller	Turck
504	SFA Mitigation	501003	10000	1400	Miller	Turck
506	SFA Preparedness	501003	10000	1400	Miller	Houttekier
560	State Forest Tax Check Off	501004	09016	1600	Zaebst	
566	Mathews Trust Fund	501004	07411	1600	Zaebst	
568	Long Term Mitigation Fund	501004	09590	1600	Zaebst	
595	Southern Pine Beetle	501003	10000	1400	Chamberlin	Cumbia
600	Water Quality Penalties	501003	09262	1400	Poirot	Zimmer
651	Virginia Environmental Endowment	501003	10000	1400	Cumbia	Groh
653	Urban & Community Forest	501005	10000	1400	Johnson	O'Liddy
0000106723	WQ Improve Fund-Logger BMP ONLY	501003	02411	1400	Poirot	Johnson
0000106897	DEQ BMP Monitoring Grant	501003	10000	1400	Poirot	Zimmer
0000107681	US Endowment Leverage Action Plans	501003	10000	1400	Cumbia	Zimmer
0000107730	Green Infrastructure Plans	501005	10000	1400	Johnson	O'Liddy
0000107731	Urban Forest Strike Team	501003	10000	1400	Johnson	O'Liddy
0000107734	NRCS RCPP Grant	501003	10000	1400	Cumbia	Groh
0000107816	DGIF Quail 2015	501003	02411	1400	Cumbia	Groh
0000107874	Hemlock Woolly Adelgid 2015	501003	10000	1400	Chamberlin	Cumbia
0000108190	Bay Riparian FSA Initiative	501003	10000	1400	Cumbia	Poirot
0000108191	Alliance for Chesapeake Bay	501003	02411	1400	Johnson	Cumbia
0000108298	NFWF Restore Longleaf Pine	501003	10000	1400	Cumbia	Zimmer
0000108544	Forest Legacy Admin	501003	10000	1400	Fotinos	Didier
0000108910	Greatest Biodiversity: Clinch River Valley	501005	10000	1400	Johnson	O'Liddy
0000108915	Real-Time Dispatch Wildland FI	501003	10000	1400	Miller	Houttekier
0000108916	UTC Stormwater Mgmt	501005	10000	1400	Johnson	O'Liddy
0000109276	For charges, see #0000107731 Urban Forestry Strike Team	501003	10000	1400	Johnson	O'Liddy
0000109824	Chesapeake Bay Federal Grant-PA	501003	10000	1400	Johnson	O'Liddy
0000112860	Good Neighbor Agreement-Timber Sales	501003	10000	1400	Stoots	Zimmer
0000112861	VICC	501003	10000	1400	Miller	Houttekier
0000112910	TPO-Timber Products Output	501003	10000	1400	Lasher	Zimmer
0000112924	Invasive Species-State Forest	501003	10000	1400	Chamberlin	Cumbia
0000114267	Efforts to Stop Spotted Lanternfly	501003	10000	1400	Chamberlin	Cumbia
0000114268	Creating Resilient Coastal Forests in SE US	501003	10000	1400	Johnson	O'Liddy
0000114269	Coastal Heirs-Underserved Landowners	501003	10000	1400	Cumbia	Lasher
0000114289	Increasing Urban Wood Use	501003	10000	1400	Johnson	O'Liddy
0000114432	Joint Chief Project-Lower Cowpasture	501003	10000	1400	Cumbia	Groh
0000114533	Developing UAV in the South	501003	10000	1400	Patel	Braunstein
0000114639	Procurement Practice in US Construction	501003	10000	1400	Lasher	

CC/Project	Description	Program	Fund	Dept	Approver	Designated Alternate
0000114640	2018 Service Providers & Products	501003	10000	1400	Lasher	
0000114641	Industry Roundtables	501003	10000	1400	Harris	Lasher
0000114642	Southern Forest Prod Export Conference	501003	10000	1400	Lasher	
0000114643	Wood Innovations	501003	10000	1400	Harris	Lasher
0000114644	Working Lands-Nat'l Def & Long Leaf Cons	501003	10000	1400	Cumbia	Groh
0000114645	Upland Oak Sustainability	501003	10000	1400	Cumbia	Groh
0000114646	Support Geospatial Svcs-South	501003	10000	1400	Patel	Braunstein
0000114706	VEE-James River WQ	501003	02411	1400	Ramsden	Lasher
0000114707	CBF Mtns to Bay Grazing Alliance	501003	10000	1400	Groh	Cumbia
0000115179	2019 Wood Fuels	501003	10000	1400	Harris	Lasher
0000115180	2019Hardwood SRTS	501003	10000	1400	Harris	Lasher
0000115742	Emerging Pests-Wavyleaf Grass	501003	10000	1400	Chamberlin	Cumbia
0000115743	2019 Fire Line Leaders	501003	10000	1400	Miller	Houttekier
0000115744	2019 Healthy Trees Healthy Lives	501003	10000	1400	Johnson	O'Liddy
0000115745	2019 Econ Impact So. Comm For Ind	501003	10000	1400	Johnson	O'Liddy
0000115746	2019 Grand Slam	501003	10000	1400	Chamberlin	Johnson
0000115904	2019 Invasive Weeds-Grants-Goats	501003	10000	1400	Chamberlin	Cumbia
0000116285	WQ Improvemt Fund-VTCW ONLY	501003	02411	1400	Johnson	O'Liddy
0000116479	2019 Ailianthus-VDCAS	501003	02411	1400	Chamberlin	Cumbia
0000116494	2019 Texas A&M Forest Service	501003	10000	1400	Miller	Houttekier
0000117722	2020 EAB Remove/Replace	501003	10000	1400	Johnson	Chamberlin
0000117852	2020 Drone Fire Support	501003	10000	1400	Miller	Houttekier
0000117854	Invasive Plants-Tree of Heaven	501003	10000	1400	Chamberlin	Cumbia
0000117855	2020 Forest Literacy	501003	10000	1400	Stoll	Powell
0000117856	2020 UC&F FAST	501003	10000	1400	Johnson	O'Liddy
0000117971	Trees to Turf-CBRAP DEQ	501003	10000	1400	Lasher	Johnson
0000118739	Spotted Lanternfly-VDACS	501003	02411	1400	Chamberlin	Cumbia
0000118835	2021 Restoration of Ailianthus Stands	501003	10000	1400	Chamberlin	Cumbia
0000118836	2021 Rebuilding Prescribed Burning	501003	10000	1400	Cumbia	Bays
0000118837	2021 Hardwood Mgt in VA	501003	10000	1400	Cumbia	Stoots
DOF57811	Emerald Ash Borer	501003	10000	1400	Chamberlin	Cumbia
DOF59014	Invasive Weeds – Title II 2014	501003	10000	1400	Chamberlin	Cumbia
DOF66712	NRCS Liaison Grant	501003	10000	1400	Cumbia	Groh
DOF70010	Tomorrow Woods/SWVA –FM project	501003	02411	1400	Cumbia	Zimmer

CC/Project	Description	Program	Fund	Dept	Approver	Designated Alternate
DOF70214	NIPF Landowners-Combat Inv. Weeds	501003	10000	1400	Chamberlin	Cumbia
<b>Capital Projects</b>						
0000106966	Construct Grge /Fire Dzir (18151)	998000	08200	1400	Schaefer	Colligan
0000107805	State Forest Mitig/Acqu (18199)	998000	09550	1600	Stoots	Didier
0000108094	James River at Seven Islands	998000	02411	1400	Didier	Schaefer
0000116114	Conservation Easements (18434)	998000	09550/ 10000	1600/ 1400	Didier	Fotinos
DOF13986	Maint. Reserve	998000	08200	1400	Schaefer	Colligan
DOF17075	Forest Legacy Land Acquisition	998000	10000	1400	Fotinos	Schaefer
C17138/ DOF17138	Forest Land Acq. (Donations)	998000	02411/ 01000	1400	Schaefer	Colligan
C17932	Constr. Matthews SF Education Center	998000	07411	1600	Schaefer	Colligan
C18090	Improved Access - Old Flat SF	998000	02640	1600	Fotinos	Schaefer
0000117523	Acquisition New State Forest-Charlotte Co/Stanley (C18455)	998000	10000/ 09550	1600	Fotinos	Zimmer/ Stoots
0000118678	White Conservation Easement	998000	10000	1600	Didier	Fotinos

\*Split Accounting: 25% of cost to be charged to one fund and 75% of cost to be charged to second fund.

## Specific Approvals

### *Invoices, Travel Vouchers, eVa*

- ◆ Signed by budget manager or designee (as per chart above).
- ◆ Cost Code 149: Regional Foresters (RFs) and Deputy Regional Foresters (DRFs) Approval Authority - \$300 maximum.

### *Form 2 (Non-Fire Part-Time Personnel Time Report)*

- ◆ Signed by division member before being submitted to budget manager in IFRIS.

### *Form 12 (Part-Time Fire Control Personnel Time & Mileage Report)*

- ◆ Approved by regional forester or designee.

## Account Code Summary List (formerly object codes)

The following is a list of account codes used for expenditures.

Expenditure Account Codes					
11 – Personal Services					
Account Code	Description	Account Code	Description	Account Code	Description
5011110	VRS, Retirement	5011320	Salaries, Active Military Sup	5011640	Comp Leave Balances
5011120	SS, salary & wage	5011380	Deferred Comp Match	5011660	Defined Contrib. Match VRS Hybrid
5011140	Group Life	5011410	Wages, General	5011710	WTA Severance Benefits
5011150	Medical Insurance	5011430	Wages, Overtime	5011720	WTA SS, Severance Benefits
5011160	Retiree Medical Insurance	5011490	Wages, IT Personnel	5011730	WTA Health Insur. Severance
5011170	Long-Term Disability	5011510	Workman's Comp Awards	5011740	WTA Group Life Insur.-Severance
5011220	Salaries, Appointed	5011520	Suppl. Workers' Comp	5011750	Early Retirement Pmt.-Severance
5011230	Salaries, Classified	5011530	Short Term Disability	5011760	Annual Leave on Severance
5011250	Salaries, Overtime	5011540	Suppl. Disability VSDP	5011770	Sick Leave on Severance
5011280	Salaries, IT Employees	5011580	Recoveries/Work Comp.	5011780	Comp Leave on Severance
5011290	Salaries, IT Employee Overtime	5011620	Annual Leave Balances	5011820	Unfunded Vacancies
5011310	Bonuses and Incentives	5011630	Sick Leave Balances		
12 – Contractual Services					
Account Code	Description	Account Code	Description	Account Code	Description
5012050	Seat Mgmt. Services	5012440	Management Services	5012660	Manual Labor
5012110	Express Services	5012450	Personnel Management Svcs	5012670	Production Services
5012120	Outbound Freight	5012460	Public Relations Svcs	5012680	Skilled Services
5012130	Messenger Services	5012470	Legal Services	5012710	Info. Mgmt. Design (VITA)
5012140	Postal Services	5012480	Media Services	5012720	VITA Pass-thru charges
5012150	Printing Services	5012490	Recruitment Advertising	5012730	Info. Mgmt. Design (Not VITA)
5012160	TeleCom Services (VITA)	5012510	Custodial Services	5012740	Computer Hardware Maint.
5012170	TeleCom, Non-State	5012520	Electrical Services	5012750	Computer Software Maint.
5012180	TeleCom, State, Non-VITA	5012530	Equip. Repair & Maint.	5012760	Computer Oper. Svcs.-VITA
5012190	Inbound Freight	5012540	Extermination/Vector Services	5012770	Computer Oper. Svcs.-non-VITA
5012210	Organization Memberships	5012550	Highway Repair & Maint.	5012780	VITA IT Infrastructure Svcs

5012220	Publication Subscriptions	5012560	Mechanical Repair & Maint.	5012790	Computer Software Develop.
5012240	Training Courses/Conferences	5012570	Plant Repair & Maint.	5012810	Moving & Relocating Services
5012250	Tuition Reimbursement	5012580	Reclamation Services	5012820	Travel Personal Vehicle
5012260	Training Consulting Svcs	5012590	Vehicle Maint. & Repair	5012830	Travel, Public Carrier
5012270	Training Travel Costs	5012610	Architectural/Engineer Svcs.	5012840	Travel, State Owned Vehicle
5012280	Employee IT Training	5012620	Aviation Services	5012850	Travel, Lodging
5012410	Auditing Services	5012630	Clerical Services	5012880	Travel, Meals
5012420	Fiscal Services	5012640	Food/Dietary Services	5012970	Late Payment Penalties-Services
5012430	Attorney Services	5012650	Laundry/Linen Services		

**13 – Supplies and Materials**

Account Code	Description	Account Code	Description	Account Code	Description
5013110	Apparel Supplies	5013410	Laboratory Supplies	5013640	Laundry/Linen Supplies
5013120	Office Supplies	5013420	Medical & Dental Supplies	5013710	Agricultural Supplies
5013130	Stationery & Forms	5013430	Field Supplies	5013720	Architectural/Engineer Supplies
5013220	Gas, Propane	5013510	Building Repair & Maint. Materials	5013730	Computer Operating Supplies
5013230	Gasoline, includes Diesel	5013520	Custodial Repair & Maint. Materials	5013740	Educational Supplies
5013240	Oil, Fuel Oil	5013530	Electrical Repair & Maint. Materials	5013760	Law Enforcement Supplies
5013260	Wood Fuels	5013540	Mechanical Repair & Maint. Mater.	5013770	Photographic Supplies
5013320	License Tags	5013550	Vehicle Repair & Maint. Mater.	5013780	Recreational Supplies
5013330	Manufacturing Supplies	5013560	Highway Repair/Maint. Mater.	5013970	Late Payment Penalties-Suppl.
5013340	Merchandise For Resale	5013620	Food & Dietary Supplies		
5013350	Packaging & shipping Supplies	5013630	Food Service Supplies		

**14 – Transfer Payments**

Account Code	Description	Account Code	Description	Account Code	Description
5014110	Indiv. Claims/Settlements	5014180	Incentives	5014510	Grants to Intergov. Organizations
5014130	Premiums	5014310	Aid to Local Govts.	5014520	Grants to Non-Govt. Organizations
5014150	Unemployment Compensation	5014320	Pmts. in Lieu of Taxes	5014820	Agency Indirect Cost Recoveries

**15 – Continuous Charges**



Account Code	Description	Account Code	Description	Account Code	Description
5015110	Aircraft Insurance	5015320	Computer Processor Rentals	5015460	SPCC & EDI Fees
5015120	Auto Liability Insurance	5015330	Computer Software Rentals	5015470	Private Vendor Service Charges
5015130	Flood Insurance	5015340	Equipment Rentals	5015510	General Liability Insurance
5015160	Property Insurance	5015350	Building Rentals, private vendors	5015540	Surety Bonds
5015170	Boiler & Machinery Insurance	5015360	Land Rentals	5015550	Worker's Compensation
5015210	Computer Capital Lease	5015370	Land & Building Comb. Rentals	5015610	Computer Periph. Install. Purch.
5015220	Central Proc. Cap. Lease	5015380	Building Rentals, state owned	5015620	Comp Proce. Install. Purch.
5015230	Comp. Software Cap. Lease	5015390	Building Rentals, non-state, DRES	5015630	Computer Software Install Purch.
5015240	Equipment Capital Lease	5015410	Agency Service Charges	5015640	Equipment Install. Purch. (MELP)
5015250	Building Capital Lease	5015420	Electrical Service Charges	5015650	Building Installment Purch. Charges
5015260	Land Capital Lease	5015430	Refuse Service Charges	5015660	Land Installment Purch.
5015270	Bldg. & Land Comb. Capital Lease	5015440	Water/Sewer Service Charges	5015970	Late Payment Penalties-Cont.Ch
5015310	Computer Rentals	5015450	DGS Parking Charges		

**21 – Property and Improvements**

Account Code	Description	Account Code	Description	Account Code	Description
5021110	Acquisition, Property	5021220	Minerals	5021330	Utilities
5021120	Acquisition, Rights-of-Way	5021230	Plants	5021970	Late Pmt. Penalties-Property/Impr.
5021130	Acquisition, Waterways	5021310	Site Improvements		
5021210	Animals	5021320	Site Preparation		

**22 – Equipment**

Account Code	Description	Account Code	Description	Account Code	Description
5022110	Desktop Computers	5022380	Electr. & Photo Equip. Improv.	5022630	Office Incidentals
5022120	Mobile Client Computers	5022410	Laboratory Equipment	5022640	Office Machines
5022140	Mainframe Computers/Comp.	5022420	Medical & Dental Equipment	5022680	Office Equipment Improv.
5022150	Network Servers	5022430	Field Equipment	5022710	Household Equipment
5022160	Network Components	5022480	Medical & Lab Equip. Improv.	5022720	Law Enforcement Equipment
5022170	Other Computer Equipment	5022510	Agricultural Vehicular Equipment	5022730	Manufacturing Equipment

5022180	Computer Software Purchases	5022520	Aircraft Equipment	5022740	Non-Power Repair & Maint. Equip
5022190	Development Tools Purchases	5022530	Construction Equipment	5022750	Recreation Equipment
5022230	Exhibit Equipment	5022540	Motor Vehicle Equipment	5022780	Specific Use Equipment Improv.
5022240	Reference Equipment	5022550	Power Repair & Maint. Equipment	5022810	Built-In Equipment
5022280	Educational/Cultural Equip. Improv.	5022560	Watercraft Equipment	5022820	Fixtures
5022310	Electronic Equipment	5022580	Motorized Equipment Improv.	5022830	Mechanical Equipment
5022320	Photographic Equipment	5022610	Office Appurtenances	5022880	Stationary Equipment Improv.
5022330	Voice/Data Transmission Equip.	5022620	Office Furniture	5022970	Late Payments-Equipment

### 23 – Plant and Improvements

Account Code	Description	Account Code	Description	Account Code	Description
5023120	Acquisition, Buildings	5023230	Construction, Highways	5023970	Late Payments-Plant & Improv.
5023210	Construction, Bridges	5023270	Construction, Bridg./Highway Impr.		
5023220	Construction, Buildings	5023280	Construction, Building Improv.		

## Account Code Detailed Descriptions

### Personal Services

#### Employee Benefits

- ◆ **5011110 Defined Retirement Benefit Contributions** - Include expenditures for payments made to the retirement system trust fund for a defined benefit program for salaried State employees. See 5011190 for Defined Contribution expenses.
- ◆ **5011120 Federal Old-Age Insurance for Salaried State Employees** - Include expenses of Contribution Fund for old-age and survivors' benefits for salaried State employees.
- ◆ **5011140 Group Insurance** - Include expenses of group insurance program provided for the benefit of State employees.
- ◆ **5011150 Medical/Hospitalization Insurance** - Include expenses of group medical/hospitalization insurance program provided for the benefit of State employees.
- ◆ **5011160 Retiree Medical/Hospitalization Insurance Credit** - Include expenses for payments to the Retiree Health Insurance Fund.
- ◆ **5011170 Long Term Disability Insurance** - Includes expenses of the long-term disability program provided for the benefit of State employees.
- ◆ **5011190 Defined Contribution Program** - Includes expenditures for payments made to an employee's defined contribution account. See 5011110 for Defined Benefits expenses.

#### Salaries

- ◆ **5011220 Salaries, Appointed Officials** - Include expenses for compensation, severance pay and incentive awards to persons who are appointed to their position and are paid at a yearly rate specified in Part 4 (General Provisions) of the Appropriation Act. (e.g. State Forester)

- ◆ **5011230 Salaries, Classified** - Include expenses for compensation and severance pay to persons who are paid at an established yearly rate on positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick or compensatory leave balances.
- ◆ **5011250 Salaries, Overtime** - Include expenses for compensation to persons who are paid at an established yearly rate, for real emergencies as defined by VDOF policy.
- ◆ **5011280 Salaries, IT Employees** - Include salary expenses for employees performing a role in information technology who would otherwise have salary expenses coded in account 5011210 through 5011250.
- ◆ **5011290 Salaries, IT Employees Overtime** - 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 work week.

### **Special Payments**

- ◆ **5011310 Bonuses and Incentives** - Include expenditures for payment of bonuses and incentives to state employees
- ◆ **5011320 Salaries, Active Military Supp.** - Include expenses for supplemental pay based on the differences between the state employee's base salary and the gross military pay plus allowances paid to the employee for service in the armed forces of the US.
- ◆ **5011370 Employee Suggestion Awards** - Payments of Employee Suggestion Program cash awards to employees or former employees
- ◆ **5011380 Deferred Compensation Match Payments** - Include expenditures for employer match of the state employee deferred compensation program.

### **Wages**

- ◆ **5011410 Wages, General** - Include expenses for compensation to persons who are paid at an hourly rate.
- ◆ **5011430 Wages, Overtime** - Include expenses for compensation to persons who are paid at an hourly rate for hours in excess of 40 hours per week.
- ◆ **5011490 Wages, IT Employees** - Include expenses for compensation to persons who are paid at an hourly rate and whose actual job duties involve information technology.

### **Disability Benefits**

- ◆ **5011510 Workers' Compensation** - 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.
- ◆ **5011520 Supplemental Workers' Comp** - Include expenditures for supplemental workers' compensation awards to state employees who are not participating in the short-term disability program.
- ◆ **5011530 Short-term Disability Benefits** - Include expenditures for the payment of short-term disability payments to state employees under the Sickness and Disability Program.
- ◆ **5011540 Supplemental Disability Benefits** - Include expenditures for supplemental workers' compensation award payments to state employees under the Sickness and Disability Program.
- ◆ **5011580 Recoveries for Workers' Compensation** - 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.

### **Termination Personal Service Costs**

- ◆ **5011620 Salaries, Annual Leave Balances** - Include expenditures final compensation to eligible employees for their annual leave balances.
- ◆ **5011630 Salaries, Sick Leave Balances** - Include expenditures final compensation to eligible employees for their sick leave balances up to the specified limit.
- ◆ **5011640 Salaries, Compensatory Leave Balances** - Include expenditures final compensation to eligible employees for their compensatory time earned but not taken.

### **Involuntary Separation Costs**

- ◆ **5011710 Severance Benefits** - Include expenditures for severance payments made for involuntary separation.
- ◆ **5011720 Federal Old-Age Insurance for Severance Benefits Paid** - Include expenditures for FICA portion on involuntary separation costs.

- ◆ **5011730 Health Insurance** - Include expenditures for health insurance paid to employees that receive severance benefits due to involuntary separation.
- ◆ **5011740 Group Life Insurance - Severance** - Include expenses of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995.
- ◆ **5011750 Early Retirement Payments - Severance** - Include expenses for special payments for employees eligible for retirement allowed under the Code of Virginia.
- ◆ **5011760 Annual Leave Payout** - Include expenditures final compensation to eligible employees for their annual leave balances due to involuntary separation.
- ◆ **5011770 Sick Leave Payout** - Include expenditures final compensation to eligible employees for their sick leave balances up to the specified limit due to involuntary separation.
- ◆ **5011780 Compensatory Leave Payout** - Include expenditures final compensation to eligible employees for their compensatory time earned but not taken due to involuntary separation.

## Contractual Services

- ◆ **5012050 Seat Management Services** - Include expenditures for Seat Management Services, which provides computer hardware and software through a contract from a single source. Services include hardware, software, support and disposal. Seat Management is defined as a contractual agreement that provides an agency with the means to acquire externally managed life cycle support from a single source for all or part of their distributed computing environment, including hardware, software and support services.

## Communication Services

- ◆ **5012110 Express Services** - Include expenses for services provided 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. Include payments to Federal Express.
- ◆ **5012120 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. Include payments to UPS.
- ◆ **5012130 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.
- ◆ **5012140 Postal Services** - Include expenses for services provided to distribute mail and packages by the United States Service, e.g., stamps, stamped envelopes, postage meters, insurance on packages and permit fees.
- ◆ **5012150 Printing Services** - Include expenses for services provided by State agencies and the private sector for designing, printing, collating and binding of manuals, brochures, business cards and other printed material.
- ◆ **5012160 Telecommunications Services (DIT)** - Include expenses for services provided for cables, facsimile-transmissions, local and long distance voice, video and data connections including telephone service, telegram transmission, teletype transmission and similar telecommunication services provided by DIT.
- ◆ **5012170 Telecommunications Services (Non-State)** - Include expenses for services provided for cables, facsimile-transmissions, local and long distance voice, video and data connections including telephone service, telegram transmission, teletype transmission and similar telecommunication services provided by private sector.
- ◆ **5012180 Telecommunications Services (State)** - Include expenses for services provided for cables, facsimile-transmissions, local and long distance voice, video and data connections including telephone service, telegram transmission, teletype transmission and similar telecommunication services provided by state agencies other than DIT.
- ◆ **5012190 Inbound Freight** - Include expenditures 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 material.

## Employee Development Services

- ◆ **5012210 Organization Memberships** - Include Expenses for memberships to professional organizations.
- ◆ **5012220 Publication Subscriptions** - Include expenses for subscriptions to professional or technical publications or local newspapers not purchased for a library. For related expenses, see 5022210 and 5022240.

- ◆ **5012240 Employee Training Courses, Workshops and Conferences** - Include costs such as registration fees and materials for attending training courses, workshops and conferences. Do not include costs for information technology training; see account 5012280. For other related costs see 5012270.
- ◆ **5012250 Employee Tuition Reimbursement** - Include reimbursements to State employees for courses taken and satisfactorily completed. (Generally transportation, lodging, meals and books for tuition reimbursement are the employee's responsibility).
- ◆ **5012260 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. (Use 5012270 for travel costs associated with these on-site courses).
- ◆ **5012270 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 5012240, 5012250, 5012260 or 5012280.
- ◆ **5012280 Employee Information Technology (IT) Training Courses, Workshops and Conferences** - Include costs such as registration fees and materials for attending training courses, workshops and conferences on information technology. For related costs see 5012270.

### **Management and Informational Services**

- ◆ **5012410 Auditing Services** - Include expenses for services provided by private sector auditors & Auditor of Public Accounts (APA).
- ◆ **5012420 Fiscal Services** - Include expenses for services provided by private sector accountants, financial advisors and similar experts.
- ◆ **5012430 Attorney Services** - Include expenses for attorney services provided by a law firm or independent legal counsel. Requires the written approval from Office of Attorney General.
- ◆ **5012440 Management Services** - Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators and similar experts.
- ◆ **5012450 Personnel Management Services** - Include expenses for services provided by management experts who advise on manpower development, personnel evaluation and employee performance review.
- ◆ **5012460 Public Information and Public Relations Services** - Include expenses for services provided by private sector advertising, promotional, public relations and similar firms, which prepare and disseminate information. Exclude expenses chargeable to 5012120.
- ◆ **5012470 Legal Services** - Include expenses for court reporters, hearing examiners, hearing officer, miscellaneous court costs, recording fees and legal services other than attorney fees.
- ◆ **5012480 Media Services** - Include expenses for services provided to advertise by magazine, newspaper, radio, television or other media.
- ◆ **5012490 Recruitment Advertising** – Include payments for advertising in newspapers, magazines, radio and other media as part of the employment recruitment process.

### **Repair and Maintenance Services**

- ◆ **5012510 Custodial Services** - Include expenses for services provided to clean, maintain and protect buildings, grounds, shelters and towers.
- ◆ **5012520 Electrical Repair and Maintenance Services** - Include expenses for services provided to repair and maintain electrical systems in buildings, shelters, towers and on grounds. (e.g. wiring)
- ◆ **5012530 Equipment, Repair and Maintenance Services** - Include expenses for services provided to repair and maintain calculators, furniture, typewriters, copiers, fax and other equipment. Include expenditures for maintenance contracts. For related expenditures, see 5012560 and 5012590.
- ◆ **5012540 Extermination/Vector Control Services** - Include expenses for services provided to control or eradicate diseased or disease-carrying animals, insects or pests.
- ◆ **5012550 Highway Repair and Maintenance Services** - Include expenses for services provided by the private sector to repair and maintain bridges, highways and roads. Include expenses for supplies and materials if they are included in the cost of work performed under contract.
- ◆ **5012560 Mechanical Repair and Maintenance Services** - Include expenses for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, cold storage and other mechanical equipment.
- ◆ **5012570 Plant Repair and Maintenance Services** - Include expenses for carpentry, minor masonry, painting and other services provided to repair and maintain plant facilities. For related expenses. see 5012520 and 5012560.

- ◆ **5012580 Reclamation Services** - Include expenses for services provided by the private sector to reclaim, reforest and restock spoiled or exhausted land and water resources.
- ◆ **5012590 Vehicle Repair and Maintenance Services** - Include expenses for services provided to repair and maintain VDOF-owned equipment including agricultural vehicular, aircraft, construction, motor vehicle and watercraft. Include front-end alignments, body work, brake work and car washes.

### **Support Services**

- ◆ **5012610 Architectural and Engineering Services** - Include expenses for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects and surveyors.
- ◆ **5012620 Aviation Services** - Include expenses for aviation services (rotary and fixed wing) for enforcement, monitoring, survey activities, pine release, aerial detection and VDOF pilot charges.
- ◆ **5012630 Clerical Services** - Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic and similar clerical firms.
- ◆ **5012640 Food and Dietary Services** - Include expenses for services provided by State agencies or the private sector to provide meals and food on a one-time or a continuing basis (e.g., caterers for business meetings or restaurants for fire meals).
- ◆ **5012650 Laundry and Linen Services** - Include expenses for services for laundry and linen for VDOF quarters. Include payment of claims for damaged laundry and dry cleaning.
- ◆ **5012660 Manual Labor Services** - Include expenses for services by State agencies or the private sector for manual and unskilled laborers (e.g., tree planters, inmate laborers and seedling graders).
- ◆ **5012670 Production Services** - Include expenses for services provided by State agencies or the private sector to develop, manufacture or produce goods or materials (e.g., film processing and hauling saw dust).
- ◆ **5012680 Skilled Services** - Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees and similar skilled and technical workers. Include consulting foresters performing stewardship plans, commercial driver's license, fumigation and engraving.

### **Technical Services**

- ◆ **5012710 Information Management Program Design and Development Services (DIT)** - Include expenses for services provided by the Department of Information Technology (DIT) computer system analysts, programmers and other technical and management personnel who provide assistance in IT planning, feasibility analysis and design and in the development of systems.
- ◆ **5012730 Information Management Program Design and Development Services (State)** - Include expenses for services provided by State employed (other than DIT) 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.
- ◆ **5012740 Computer Hardware Maintenance Services** - Include expenses for services to repair and maintain computer and computer peripheral hardware (including unit record equipment, terminals and microcomputers). Use 5012050 for seat management services.
- ◆ **5012750 Computer Software Maintenance Services** - Include expenses for services provided to maintain computer software.
- ◆ **5012760 Computer Operating Services (DIT)** - Include expenses for services provided by DIT computer operations personnel and other costs associated with the operation of computer hardware.
- ◆ **5012770 Computer Operating Services (Non-State)** - Include expenses for services provided by private sector computer operations personnel, internet providers and other costs associated with the operation of computer hardware.
- ◆ **5012780 Computer Operating Services (State)** - Include expenses for services provided by State-employed (other than DIT) computer operations personnel and other costs associated with the operation of computer hardware.
- ◆ **5012790 Computer Software Development Services** - Includes expenses for consulting services to custom develop software or modify or customize existing software or Commercial off the Shelf Software (COTS). See 5022180 for software purchases and 5022190 for development tool purchases.

### **Transportation Services**

- ◆ **5012810 Moving and Relocation Services** - Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. 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, purchase of new residence and related authorized miscellaneous allowances.

- ◆ **5012820 Travel, Personal Vehicle** - Include expenses for transportation by personal vehicle. (e.g. mileage reimbursement) Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 5012270.
- ◆ **5012830 Travel, Public Carriers** - Include expenses for individual travel by aircraft (State and private sector), airport limousine, bus, leased vehicle, taxi, train and watercraft. Include parking fees and tolls. Travel costs associated with attending training courses should be charged to 5012270.
- ◆ **5012840 Travel, State Vehicles** - Include expenses for transportation by State pool vehicles. Exclude parking fees and tolls.
- ◆ **5012850 Travel, Subsistence and Lodging** - Include expenses for gratuities, lodging and similar subsistence and for parking fees and tolls related to 5012820 and 5012840. Gratuities while on travel status are included in incidental portion of per diem and are charged to 5012880. Travel costs associated with attending training courses should be charged to 5012270.
- ◆ **5012880 Travel, Meal Reimbursements-Not Reportable to the IRS** - Include per diem 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 5012270).
- ◆ **5012970 Late Payment Penalties for Contractual Services** - Include expenses for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.

## Supplies & Materials

### Administrative Supplies

- ◆ **5013110 Apparel Supplies** - Include expenses for uniforms, protective gear including chaps, goggles, rubber boots, head lamp with head band, chest harness and similar apparel items for State employees who are furnished apparel by the State.
- ◆ **5013120 Office Supplies** - Include expenses for binders, clips, file folders, ribbons (all types), toner for copiers, small batteries, tape (all types), writing utensils, calendars, cases (all types) and other similar office items.
- ◆ **5013130 Stationery and Forms** - Include expenses for carbon paper, employment application forms, ledger sheets, letterhead sheets, printed and manila envelopes and other informational and record forms, other paper and other similar stationery items.

### Energy Supplies

- ◆ **5013220 Gas** - Include expenses for natural and manufactured gas consumed for cooking, heating, power generating plants and laboratories. Include propane.
- ◆ **5013230 Gasoline** - Include expenses for diesel fuel, gasoline or similar fuel consumed in VDOF-owned engines and motors of aircraft, motor vehicles, power equipment and watercraft. Include products purchased from VDOT and commercial stations.
- ◆ **5013240 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. Include Kerosene. (Use account code 5013550 for vehicle motor oil, vegetable oil and hydraulic oil).
- ◆ **5013260 Wood Fuels** - Include expenses for wood products used for fuel for heating and power generating plants, to include such items as round wood, chips, sawdust and bark. Include delivery charges.

### Manufacturing & Merchandising Supplies

- ◆ **5013320 License Tags** - Include expenditures for decals and motor vehicle tags.
- ◆ **5013340 Merchandise** - Include expenses for materials, supplies and equipment purchased for resale in substantially the same form as purchased. Include expenses for Sporting Clay Range including ammunition.
- ◆ **5013350 Packaging and Shipping Supplies** - Include expenses for boxes, cartons, containers, packing materials and similar items (e.g., cardboard seedling boxes).

### **Medical and Laboratory Supplies**

- ◆ **5013410 Laboratory Supplies** - Include expenses for chemicals, gases, reagents, specimen slides, test tubes, rubber gloves, smoke filters for fire fighter face masks and other similar laboratory supplies.
- ◆ **5013420 Medical and Dental Supplies** - Include expenses for bandages, first aid kits (all types), bee sting kits, tick repellent, poison ivy protection and other similar medical and dental supplies.
- ◆ **5013430 Field Supplies** - Include expenses for items such as sample bottles, chart paper and ink, water quality monitoring station supplies, weather kits and other similar supplies designed for use in or with field testing and monitoring equipment. Include atlases and topo maps.

### **Repair and Maintenance Supplies**

- ◆ **5013510 Building Repair and Maintenance Materials** - Include expenses for bricks, cement, concrete, lumber, mortar, pitch, plasterboard, tar, paint, nails, glass and other similar materials not included in the cost of work performed under contract in the repair and maintenance of structures. Include building signs.
- ◆ **5013520 Custodial Repair and Maintenance Materials** - Include expenses for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, paper towels, waxes, water purification and treatment and other similar custodial and maintenance materials.
- ◆ **5013530 Electrical Repair and Maintenance Materials** - Include expenses for circuit breakers, circuits, electrical tape, fuses, plugs, adapters, tubes, wiring, surge protectors and other similar electrical repair and maintenance materials not included in the cost of the work performed under contract.
- ◆ **5013540 Mechanical Repair and Maintenance Materials** - Include expenses for bolts, cable, gears, nuts, pipe screws, solder, cold storage parts, tractor parts, lifting machine parts, oxygen, acetate and other similar mechanical repair and maintenance materials not included in the cost of work performed under contract.
- ◆ **5013550 Vehicle Repair and Maintenance Materials** - Include expenses for automatic transmission fluid, batteries, brake fluid, engine oil, vegetable oil, hydraulic oil, grease, hoses, hub cap, points and plugs, seals, filters, brake pads, clamps, tires, belts, license plates/tags and similar vehicle repair and maintenance materials not included in the cost of work performed under contract. Include VDOF truck decals.
- ◆ **5013560 Highway Repair and Maintenance Materials** - Include expenditures for calcium, stone, sand, straw, marking paint, steel brooms and similar maintenance supplies used in the repair and maintenance of roadways.

### **Residential Supplies**

- ◆ **5013620 Food and Dietary Supplies** - Include expenses for items of food, drink and ice purchased at a grocery store or gas station.
- ◆ **5013630 Food Service Supplies** - 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.
- ◆ **5013640 Laundry and Linen Supplies** - Include expenses for bedspreads, blankets, pillows, pillowcases, pillow covers, towels, washcloths and similar linen supplies. Also include expenses for bluing, cleansing agents, deodorants, disinfectants, small brushes, starch and similar laundry supply items.

### **Specific Use Supplies**

- ◆ **5013710 Agricultural and Engineering Supplies** - Include expenses for bulbs, seedlings, seeds, insecticides, seedling tarps, tree shelters, flagging and similar agricultural supply items.
- ◆ **5013720 Architectural and Engineering Supplies** - Include expenses for blue print paper, drafting paper and vellum, inks, transfer letters and similar supplies. For related expenses see 5013120 and 5013130.
- ◆ **5013730 Computer Operating Supplies** - Include expenses for paper, bar cards, printer ribbons, diskettes, back-up tapes and other similar computer supplies.
- ◆ **5013740 Educational Supplies** - Include expenses for blank audio tapes, blank CDs, blank video tapes, chalk, erasers and similar educational supplies. Include fire prevention road signs.
- ◆ **5013760 Law Enforcement Supplies** - Include expenses for ammunition (not at the sporting clay range – see 5013340), flares, smoke bombs, tear gas, temporarily disabling liquids, dog food for bloodhounds and similar law enforcement supplies.
- ◆ **5013770 Photographic Supplies** - Include expenses for chemicals, film, flash bulbs, light bulbs and similar photographic supplies.
- ◆ **5013780 Recreational Supplies** - Include expenses for clay pigeons and other expendable supplies not for resale in use at the sporting clay range.



- ◆ **5013970 Late Payment Penalties for Supplies and Materials** - Include expenses for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.

## Transfer Payments

### *Awards, Contributions and Claims*

- ◆ **5014110 Individual Claims and Settlements** - Include expenditures for compensation to individuals for information on criminal activities including arson rewards according to the Arson Reward Policy.
- ◆ **5014130 Premiums** - Employee awards made in accordance with the Employee Award Program.
- ◆ **5014150 Unemployment Compensation Reimbursements** - Include expenses for reimbursements made by State agencies to the Trust Fund for benefits provided to former State employees.
- ◆ **5014180 Incentives** - Include payments to individuals and organizations for incentives to participate in State sponsored programs and activities (such as Reforestation of Timberland projects).

### *Grants and Aid to Local Governments*

- ◆ **5014310 Categorical Aid to Local Governments and Constitutional Officers** - Include expenses for grants and assistance to local governments local governments for which the Commonwealth has entered into an agreement: such as Urban and Community Forestry sub-grants.
- ◆ **5014320 - Payments in Lieu of Taxes** - Include expense for payments in lieu of taxes made directly to localities for payments to localities with State forests for their share of revenues collected from the sale of forestry products.

### *Grants to Other Organizations*

- ◆ **5014510 Grants to Intergovernmental Organizations** - Include expenses for grants to intergovernmental organizations at the State and sub-state levels not specifically created by the Code of Virginia ( such as interstate compacts which are not designated as Non-state Agencies by the Appropriation Act, regional jails, service delivery areas, etc.).
- ◆ **5014520 Grants for Nongovernmental Organizations** - Include expenses for grants to Nongovernmental organizations including profit-making organizations (such as local businesses), not-for-profit organizations (such as volunteer fire departments) and organizations designed as Non-state Agencies by the Appropriation Act.

## Continuous Charges

### *Insurance-Fixed Assets*

- ◆ **5015110 Aircraft Insurance** - Include expenses to cover damages to aircraft, life and property.
- ◆ **5015120 Automobile Liability** - Expenses to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers and uninsured motorists.
- ◆ **5015130 Flood Insurance** - Include expenses for mandatory flood insurance coverage for State agencies having properties located in designated flood hazard areas.
- ◆ **5015160 Property Insurance** - Include expenses for property insurance coverage on equipment and structures due to direct loss by fire, lightning and natural perils.
- ◆ **5015170 Boiler and Machinery Insurance** - Include expenses for insurance coverage of energy equipment.

### *Capital Lease Payments*

- ◆ **5015210 Computer Capital Leases** - Include expenses for capital lease agreements for computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.
- ◆ **5015220 Central Processor Capital Leases** - Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity.
- ◆ **5015230 Computer Software Capital Leases** - Include expenses for capital lease agreements for mainframe or large enterprise server application software, utility programs and operating system software.
- ◆ **5015240 Equipment Capital Leases** - Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 5015210 and 5015220.

## **Operating Lease Payments**

- ◆ **5015310 Computer Rentals (not mainframe)** - Include expenses for the operating leases of computer equipment, excluding mainframe computer or large enterprise servers with high processing capacity. Charge seat management services to 5012050.
- ◆ **5015320 Computer Processor Rentals** - Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity.
- ◆ **5015330 Computer Software Rentals** - Include expenses for the operating leases of central processor equipment like mainframe or large enterprise server computer application software, utility programs and operating system software.
- ◆ **5015340 Equipment Rentals** - Include expenses of a lessee for the operating leases of Post Office Boxes and other equipment. Exclude expenses chargeable to 5015310, 5015320 and 5015330.
- ◆ **5015350 Building Rentals** - Include expenses of a tenant rent payments made directly to a private sector landlord, rental agent or state agency other than the Department of General Services, for use of a structure or part of a structure. See 5015380 for rent for state owned facilities or 5015390 for rent for privately owned facilities administered by DGS.
- ◆ **5015360 Land Rentals** - Include expenses of a tenant for the use of land.
- ◆ **5015370 Land and Building Rentals** - Include expenses for operating leases of both land and a building combined in one agreement.
- ◆ **5015380 Building Rentals – State Owned Facilities:** Include rental fees charged by the Department of General Services for space in state-owned facilities.
- ◆ **5015390 Building Rentals – Non-State Owned Facilities (Payment Administered by DGS):** Include rental payments to the Department of General Services, Division of Real Estate Services for space in private sector owned facilities.

## **Service Charges**

- ◆ **5015420 Electrical Service Charges** - Include expenses for electricity.
- ◆ **5015430 Refuse Service Charges** - Include expenses for services to haul garbage, trash and other refuse.
- ◆ **5015440 Water and Sewer Service Charges** - Include expenses for water and sewer services.
- ◆ **5015450 DGS Parking Charges** - Include expenditures for parking provided by the Department of General Services to other State agencies
- ◆ **5015460 Small Purchase Charge Card Check Fee** - Include expenses for fees charged by the Department of Accounts to agencies failing to comply with the provision of the Commonwealth's Small Purchase Charge Card program.
- ◆ **5015470 Private Vendor Service Charges** - Include expenditures to vendors for eVa service charges.

## **Insurance-Operations**

- ◆ **5015510 General Liability Insurance** - Include expenses for insurance coverage against the risk of claims for payment of damages imposed by law.
- ◆ **5015540 Surety Bonds** - Include expenses of surety bond coverage for all State employees to guarantee the performance of their lawful obligations.
- ◆ **5015550 Workmen's Compensation** - Include expenses for workmen's compensation coverage on all State employees.

## **Installment Purchases**

- ◆ **5015610 Computer Peripheral Installment Purchases** - Include expenses for installment purchases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 5012050.
- ◆ **5015620 Computer Processor Installment Purchases** - Include expenses for installment purchases of computer central processor equipment like mainframe or large enterprise servers with high processing capacity.
- ◆ **5015630 Computer Software Installment Purchases** - Include expenses for installment purchases of application software, utility programs and operating system software for mainframes or large enterprise servers with high processing capacity.
- ◆ **5015640 Equipment Installment Purchases** - Include expenses of an installment purchase for equipment. Exclude expenses chargeable to 5015610, 5015620 and 5015630.

- ◆ **5015970 - Late Payment Penalties for Continuous Charges** - Include expenses for charges assessed by vendors for the late payment of invoices for continuous charges pursuant to the Prompt Payment Act.

## Property & Improvements

### *Acquisition of Property and Improvements*

- ◆ **5021110 Acquisition, Property** - Include expenses for surface land and mineral rights.
- ◆ **5021120 Acquisition, Rights-of-Way** - Include expenses for construction; flood plain, scenic and utility easements: railroads: and similar rights-of-way acquisition.
- ◆ **5021130 Acquisition, Waterways and Improvements** - Include expenses for artificial reefs, bottomlands, dams, subaqueous lands, similar waterways and improvements acquisition.

### *Natural Resources*

- ◆ **5021210 Animals** - Include expenses for tracking animals in use in arson investigations.
- ◆ **5021230 Plants** - Include expenses for plants, timber and vegetation for botanical gardens, green houses, nurseries and similar purposes.

### *Site Development*

- ◆ **5021310 Site Improvements** - Include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks and similar site improvements. Include gravel for VDOF-maintained roads.
- ◆ **5021320 Site Preparation** - Include expenses for clearing, filling, grading, grubbing razing of structures and similar site preparations.
- ◆ **5021330 Utilities** - Include expenses for lines and facilities (e.g., energy) used in the transmission of electricity, gas, sewer, water and similar utilities.
- ◆ **5021970 Late Payment Penalties for Property and Improvements** - Include expenses for charges assessed by vendors for the late payment of invoices for property and improvements pursuant to the Prompt Payment Act.

## Equipment

### *Computer Equipment*

- ◆ **5022110 Desk Client Computers (microcomputers)** - Include any stationary desktop workstation, including desktops that have been provided by the agency for telecommuters. Include technologies typically used by individuals to enhance productivity. Examples include workstation setups (with all included components) and "thin clients." Shared computer setups like classroom systems, lab systems and library systems are also included. Desktop Systems are stationary devices installed on a desk or workstation rather than mobile and highly transportable like a notebook or laptop.
- ◆ **5022120 Mobile Client Computers (microcomputers)** - Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking stations and other peripheral devices. Also included in this category are handheld computer devices to include wireless.
- ◆ **5022140 Mainframe Computers and Components** - Includes all expenses for 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. Historically, a mainframe is associated with centralized rather than distributed computing.
- ◆ **5022150 Network Servers** - Include expenses for computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems. 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.
- ◆ **5022160 Network Components** - Include expenses for assets used in the local area network not reported in 5022150 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.
- ◆ **5022170 Other Computer Equipment** - Include expenses for all other equipment that cannot be reported in 5022130 through 5022160. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, handheld wireless devices, bar code reading devices and devices for providing local and wide area connectivity (i.e. modems, codecs).
- ◆ **5022180 Computer Software Purchases** - Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, utility programs and operating 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 5012790.

- ◆ **5022190 Development Tools Purchases** - 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, http:// compilers, build-automation tools, debuggers, ETL tools and data modeling software.

### ***Educational and Cultural Equipment***

- ◆ **5022230 Exhibit Equipment** - Include expenditures for exhibit panels or exhibit equipment that will be used for display.
- ◆ **5022240 Reference Equipment** - Include expenses for books, videos, card catalogs, carrels, library desks, microfilm readers and similar reference equipment.
- ◆ **5022280 Educational and Cultural Equipment Improvements** - Include expenses for restorations of and additions or modifications to existing educational and cultural equipment that expands capability or capacity or improves performance.

### ***Electronic and Photographic Equipment***

- ◆ **5022310 Electronic Equipment** - Include expenses for intercommunication systems, radar, radios, televisions, UPS units, GPS units and similar electronic equipment.
- ◆ **5022320 Photographic Equipment** - Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods and similar photographic equipment.
- ◆ **5022330 Voice and Data Transmission Equipment** - Include expenses for facsimile-transmitters, dictaphones, answering machines, switchboards, telephones and similar equipment.
- ◆ **5022380 Electronic and Photographic Equipment Improvements** - Include expenses for restorations of and additions or modifications to existing communications and photographic equipment which expands capability or capacity or improves performance.

### ***Medical and Laboratory Equipment***

- ◆ **5022410 Laboratory Equipment** - Include expenses for bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers and similar equipment.
- ◆ **5022430 Field Equipment** - Include expenses for portable and/or permanent non-disposable equipment, such as data recorders and air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings.
- ◆ **5022480 Medical and Laboratory Equipment Improvements** - Include expenses for restorations of and additions or modifications to existing medical and laboratory and field equipment which expands capability or capacity or improves performance.

### ***Motorized Equipment***

- ◆ **5022510 Agricultural Vehicular Equipment** - Include expenses for planting, seeding and harvesting devices: silage cutters; threshing machines; tractors; wagons; Fobro; and similar agricultural equipment.
- ◆ **5022520 Aircraft Equipment** - Include expenses for airplanes, helicopters and similar aircraft equipment.
- ◆ **5022530 Construction Equipment** - Include expenses for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps and similar equipment.
- ◆ **5022540 Motor Vehicle Equipment** - Include expenses for automobiles, buses, forklifts, mopeds, motorcycles, trucks and similar equipment.
- ◆ **5022550 Power Repair and Maintenance Equipment** - Include expenses for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers and similar power repair and other maintenance equipment with small gas engines.
- ◆ **5022580 Motorized Equipment Improvements** - Include expenses for restorations of and additions or modifications to existing vehicular equipment which expands the capability or capacity or improves performance.

## Office Equipment

- ◆ **5022610 Office Appurtenances** - Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations and similar office appurtenances.
- ◆ **5022620 Office Furniture** - Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets and similar office furniture.
- ◆ **5022630 Office Incidentals** - Include Expenses for ashtrays, compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares and similar “desk top” office equipment.
- ◆ **5022640 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.
- ◆ **5022680 Office Equipment Improvements** - Include expenses for restorations of and additions or modifications to existing office equipment which expands capability or capacity or improves performance.

## Specific Use Equipment

- ◆ **5022710 Household Equipment** - Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, vacuum cleaners, stoves, tables, portable fire extinguishers and similar equipment.
- ◆ **5022720 Law Enforcement Equipment** - Include expenditures for clubs, firearms, helmets, shields, surveillance apparatus and similar law enforcement use equipment. Firearms require the written approval of State Forester.
- ◆ **5022740 Non-Power Repair and Maintenance Equipment** - Include expenses for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, fire rakes, fire tools and similar non-power repair and maintenance equipment.
- ◆ **5022780 Specific Use Equipment Improvements** - Include expenses for restorations of and additions or modifications to exiting specific use equipment which expands capability or capacity or improves performance.

## Stationary Equipment

- ◆ **5022810 Built-in Equipment** - Include expenses for benches, laboratory tables, platforms, shelving, stages, wall cabinets and similar built-in equipment normally included during construction as special stationery features.
- ◆ **5022820 Fixtures** - Include expenses for electrical: heating, lighting, plumbing and similar fixtures normally affixed to walls, floors and ceilings.
- ◆ **5022830 Mechanical Equipment** - Include expenses for air conditioners, boilers, elevators, switching and similar mechanical equipment normally included in a structure at time of construction.
- ◆ **5022880 Stationary Equipment Improvements** - Include expenses for restorations of and additions or modifications to existing stationery equipment, which expands the capability or capacity or improves performance.
- ◆ **5022970 Late Payment Penalties for Equipment** - Include expenses for charges assessed by vendors for the late payment of invoices for equipment pursuant to the Prompt Payment Act.

## Plant & Improvements

### Acquisition of Plant and Improvements

- ◆ **5023120 Acquisition, Buildings** - Include expenses for purchase or condemnation of buildings, shelters and towers.

### Construction of Plant and Improvements

- ◆ **5023210 Construction, Bridges** - Include expenses for private sector contractors for construction of bridges, causeways, tunnels and similar structures.
- ◆ **5023220 Construction, Buildings** - Include expenses of private sector contractors for construction of buildings, shelters and towers.
- ◆ **5023230 Construction, Highways** - Include expenses of private sector contractors for construction of alleys, highways and streets.
- ◆ **5023270 Construction, Bridge/Highway Improvements.** - Include expenses of private sector for restorations of and additions or modifications to existing bridges and highways that expand capability or capacity or improve performance.

- ◆ **5023280 Construction, Building Improvements** - Include expenses of private sector contractors for restorations of and additions or modifications to existing buildings, shelters and towers that expand capability or capacity or improve performance.
- ◆ **5023970 Late Payment Penalties** - Include expenses for charges assessed by vendors for the late payment of invoices for plant and improvements pursuant to the Prompt Payment Act.

## Fund Code List

The following chart is a list of fund codes used by VDOF.

Fund Codes					
Fund Code	Title	Authority	Restrictions	Program	Department
<b>General Fund</b>					
01000	State Tax Dollars	Title 10.1, Chapter 11 & Title 58.1, chapter 32 article 4	Fund established for state-wide use	501002; 501003	1300; 1400
<b>Special Revenue Funds</b>					
02411	Special Fund	10.1-1117, 10.1-1124, 10.1-1141, Chapter 11, 58.1 Chapter 32, Article 4	To be used to further protection & development of the forest resources of VA	501003	1400
02124	State Lands Fund	10.1-1123; 2.2-1158	Funds are used to defray the cost of the sale and the cost of maintenance of the property from which the timber is removed.	501004	1700
02164	Land Preservation Fund	Code of VA § 58.1-513, subdivision C.2	Funds are used to support monitoring and enforcement of conservation and preservation purposes of the donated land interest.	501003	1400
02180	Fire Programs Fund	38.2-401	Funds are to be spent on Dry Hydrant installations.	501003	1400
02340	RT Fund	10.1-1174; 58.1-1602	Funds are used to reforest privately owned timberlands by means of incentive payments to landowners.	501002	1300
02460	Disaster Recovery Fund		Funds are used for Disaster Recovery	501003	1400
02515	Nurseries	10.1-1114	Establish/maintain nurseries for the propagation of tree seedlings	501004	1500
02640	Reforestation Op	10.1-1116	State Forest protection, management, replacement and extension	501004	1600
02651	Asset Forfeiture	19.2-386	Promote Law Enforcement	501003	1400
02800	Indirect Cost Recovery		Fund established for state-wide use	501003	1400
02860	Sale of Recyclable		Fund established for state-wide use	501003	1400
02870	Surplus Property		Fund established for state-wide use	501003	1400

02900	Insurance Recovery		Restoring damaged structure or rebuilding as circumstances require	501003; 501004	1400
<b>Trust Fund</b>					
07411	Trust Fund		Grayson County Mathews Gift of (1) 3.465 acre "Homeplace" tract and (2) 401.616 acres for the establishment, preservation, improvement, maintenance, development, forestation, upkeep and/or use of certain real property, including any improvements.	501004	1600
<b>Federal Fund</b>					
10000	Federal Tax Dollars		Fund established for state-wide use	501003; 501005	1400
<b>Dedicated Special Revenue Funds</b>					
09016	St Forest Tax Ck-off	10.1-1119.1	Conservation & Education within the State Forest System	501004	1600
09262	Water Qu Civil Penalties	10.1-1181.7	Demonstration, Research, & Education of proper silvicultural activities	501003	1400
09590	VA State Forest Mitigation Acquisition Fund	Chapter 806, act of Assembly 2013, Item 102.K	Funds shall be used solely for (1) long term management and stewardship of any mitigation plan and (2) acquisition of additional state forest lands or conservation easements	501003	1600
<b>VPBA Funds</b>					
08200	Bond Proceeds	VPBA - App Act	Maintenance Reserve Umbrella Project (13986)	998000	1400
08200	Bond Proceeds	VPBA - App Act	Tractor Garages for Bulldozers (18151)	998000	1400
<b>Forest Legacy</b>					
02411	Special Revenue	Chpt. 951; 2-4; C-6.30	Acquire Forest Land by Gift (17138)	998000	1400
10000	Forest Legacy	Chpt. 951: 2-4; C-6.	Acquire Forest Land (17075)	998000	1400
<b>Mathews/Old Flat SF</b>					
02411	Special Revenue	Chpt. 951; 2-4; C-6.30	Construct Mathews Education & Conference Ctr. (17932)	998000	1600
07411	Trust Fund	Chpt. 951; 2-4; C-6.30	Construct Mathews Education & Conference Ctr. (17932)	998000	1600
10000	Federal	Chpt. 665; C-1.05	Construct Mathews Education & Conference Ctr. (17932)	998000	1600

02640	Special Revenue		Old Flat SF Land Exchange (18090)	998000	1600
<b>Cobbs Creek</b>					
09550	Long-Term Mitigation Fund	Chpt. 806, Item 102, C.160; Chpt. 665, Item 98	State Forest Mitigation & Acquisition (18199)	998000	1600

## AUTHORITY

---

This policy and procedure is issued by the Virginia state forester.

## INTERPRETATION

---

The director of finance, chief of administration and deputy state forester are responsible for the interpretation of this policy and procedure within their respective areas of responsibility.

## APPROVAL

---

I certify that this policy and procedure is approved and ready for publication.

Fernanda Crandol

\_\_\_\_\_  
Director of Finance Name (Print)

\_\_\_\_\_  
Director of Finance Signature

John Colligan

\_\_\_\_\_  
Chief of Administration Name (Print)

\_\_\_\_\_  
Chief of Administration Signature

Ed Zimmer

\_\_\_\_\_  
Deputy State Forester Name (Print)

\_\_\_\_\_  
Deputy State Forester Signature