

Expense Account Code Listing

11110 Employer Retirement Contributions
11120 FICA for Salaried Employees
11121 Employer State Unemployment Tax
11130 VTF Fringe Benefits
11140 Group Insurance
11145 Flexible Spending
11150 Medical/Hospitalization Insurance
11151 Dental Insurance
11152 Disability Insurance
11260 Graduate Research Asst. Wages
11351 Administrative Salaries CY
11352 Marketing Salaries
11354 University Salary Support
12140 Postal Services
12150 Printing Services
12151 Engraving Services
12160 Telecommunication Services
12172 Cellular Phones/Pagers (Non-State)
12210 Organization Memberships
12211 Entry Fees
12212 Memberships-Taxable
12220 Publication Subscriptions
12410 Auditing Services
12411 Auditing Services-Interco
12414 Accounting Services-Interco
12422 Investment Management Services
12425 Property Management Services
12426 Property Mgmt Services-Interco
12427 Bad Debt Expense
12430 Legal Services
12440 Other Mgmt, & Expert Services
12441 Consulting Services
12442 Grant Administrative Costs
12443 Referees and Game Officials
12460 Public Relations
12461 Advertising Services
12462 Charitable Contributions
12480 Media Services
12500 On-Line Services
12510 Custodial Services
12521 Replacement Lighting
12522 Alarm Maintenance
12530 Gen. Equip. Repair & Maint.
12540 Equipment Purchase - Budget
12560 Mechanical Repair and Maintenance
12561 Elevator Repair Services
12570 Physical Plant Services
12571 Ground Maintenance
12572 Repair/Maint Building
12590 Vehicle Repair and Maintenance
12810 Moving and Relocation Services
12850 Travel, Subsistence and Lodging
12851 Preseason/ Extra Meals
12852 Recruiting Travel
12853 Team Travel
12870 Travel, Taxable Meal Reimb

...Expense Account Code Listing (continued)

12880 Travel, Non-Taxable Meal Reimb
12890 Convention & Educational Travel
13120 Office Supplies - Gen
13510 Building Repair & Maint Materials
13520 Other Custodial Supplies
13540 Mechanical Repair and Maint Mat
13710 Agricultural Supplies
13730 ADP Design/Development
13740 Gen. Educational Supplies
13784 Play and Practice Equipment
13800 Misc Operating Expenses
13801 Medlar Services
13802 Trans to Sdt Organizations
13803 Trans to 4-H Center
13804 VTF-CRC Expense Clearing
13805 American Express Charges
13806 Inventory COGS
13807 Support to Programs
13808 VTCRC-Info System Ch
13809 Petty Cash Funds
13810 Service Charges
13811 LRC Services
13812 Library Services
13813 Travel Advances (Expense)
13814 Meals/Entertainment
13815 Intercompany Expense-Other
13816 Vintage - Low Value Assets
13817 Non Taxable/Tangible Food
13818 Hokie Passport Fee
14134 Annuity Payment
14135 Non-Employee Insurance Premiums
14136 Beneficiary Payments - Trusts
14216 Graduate Tuition Remission
14217 Stipend Payments
14220 Student Loans
14240 Tuition Waiver
14250 Undergraduate Awards & Prizes
14251 Undergraduate Scholarships
14252 Undergraduate Scholar- Awards Tax
14301 Income Taxes
14302 Real Estate Taxes
14303 Personal Property Taxes
14304 Misc-Taxable
14305 Sales &Use Tax
14306 Non-VT Emplyee Gifts
15120 Automobile Liability Insurance
15160 Property Insurance Other
15340 Other Equipment Rentals
15350 Building Rental
15351 Rental Expense-Interco
15420 Electrical Service Charges
15421 Natural Gas Charges
15430 Refuse Service Charges
15440 Water & Sewer Service Charges
15460 Cable Television Subscription
15510 General Liability Insurance
15511 Insurance - Athletes
15550 Workers Compensation Insurance
22220 Educational Equipment

...Expense Account Code Listing (continued)

23280 University Support, Buildings Imp
29100 Depreciation Expense
29101 Amortization Expense
31950 Dev/Mgt End Fee
31951 Interest Expense-Debt Service
31952 Debt Management Fees
31953 Interco Interest Exp-Debt Service
31954 Management Fees - Trusts
96110 Budget Expense Transfers
96140 Transfers Out
96141 Reinvestment Fund Assessment
96142 Rein Assessment-College Pmt
96150 Administration

*** This is not a complete account listing but rather a targeted subset selected for departmental users.
For questions regarding VTF account codes, call our accounting office at (540) 231-2861.**