

**VISION Expense Accounts**

As of 06/29/2023

Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
500000	Salaries	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Salaries and Wages	Regular Employees	500000	500029
500010	Exempt	Not widely used in VISION since VTHR upgrade, 500000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Salaries and Wages	Regular Employees	500000	500029
500020	Other Regular Employees	Used by Center for Crime Victims Services (02160) only.	Personal Services	Salaries and Wages	Regular Employees	500000	500029
500040	Temporary Employees	Not widely used in VISION since VTHR upgrade, 500000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Salaries and Wages	Temps, Contractual & Gen Assem	500030	500099
500050	Contractual on Payroll	Not widely used in VISION since VTHR upgrade, 500000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Salaries and Wages	Temps, Contractual & Gen Assem	500030	500099
500060	Overtime	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Salaries and Wages	Temps, Contractual & Gen Assem	500030	500099
500070	Shift Differential	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Salaries and Wages	Temps, Contractual & Gen Assem	500030	500099
501000	FICA	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	FICA	501000	501499
501010	FICA - Exempt	Not widely used in VISION since VTHR upgrade, 501000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	FICA	501000	501499
501020	FICA - Other	Used by Center for Crime Victims Services (02160) only.	Personal Services	Fringe Benefits	FICA	501000	501499
501500	Health Insurance	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Health Insurance	501500	501999
501510	Health Ins - Exempt	Not widely used in VISION since VTHR upgrade, 501500 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Health Insurance	501500	501999
501520	Health Ins - Other	Used by Center for Crime Victims Services (02160) only. <b>Note:</b> Catamount Health Assessment payments should use account 505700.	Personal Services	Fringe Benefits	Health Insurance	501500	501999
502000	Retirement	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Retirement	502000	502499
502010	Retirement - Exempt	Not widely used in VISION since VTHR upgrade, 502000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Retirement	502000	502499
502020	Retirement - Other	Used by Center for Crime Victims Services (02160) only.	Personal Services	Fringe Benefits	Retirement	502000	502499
502500	Dental Insurance	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Dental Insurance	502500	502999
502510	Dental - Exempt	Not widely used in VISION since VTHR upgrade, 502500 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Dental Insurance	502500	502999
502520	Dental - Other	Used by Center for Crime Victims Services (02160) only.	Personal Services	Fringe Benefits	Dental Insurance	502500	502999
503000	Life Insurance	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Life Insurance	503000	503499
503010	Life Ins - Exempt	Not widely used in VISION since VTHR upgrade, 503000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Life Insurance	503000	503499
503020	Life Ins - Other	Used by Center for Crime Victims Services (02160) only.	Personal Services	Fringe Benefits	Life Insurance	503000	503499
503500	Long Term Disability	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Long Term Disability Insurance	503500	503999

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503510	LTD - Exempt	Not widely used in VISION since VTHR upgrade, 503500 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Long Term Disability Insurance	503500	503999
503520	LTD - Other	Used by Center for Crime Victims Services (02160) only.	Personal Services	Fringe Benefits	Long Term Disability Insurance	503500	503999
504000	Employee Assistance Program	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Employee Assistance Program	504000	504499
504010	EAP - Exempt	Not widely used in VISION since VTHR upgrade, 504000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Employee Assistance Program	504000	504499
504040	VT Family & Medical Leave Ins	Used in HR source journals, not to be used otherwise unless completely offsetting (zero-sum correction).	Personal Services	Fringe Benefits	Employee Assistance Program	504000	504499
504500	Employee Non-Cash Awards	Purchases for approved employee instant awards programs. Payment is made via a voucher and award should not exceed \$25.00. Cash awards are processed through the payroll system.	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504510	Employee Clothing Allowance	Not widely used in VISION since VTHR upgrade, 500000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504520	Employee Room Allowance	Not widely used in VISION since VTHR upgrade, 500000 is generally used instead. This is still used occasionally in Vantage	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504530	Employee Tuition Costs	Expenditures for tuition where college credits are earned.	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504535	Dependent Care payments	Used by HR for payments to employees with reimburseable dependent care expenses	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504540	Employee Moving Expense	Moving household goods and furnishings of employees being transferred from one location to another at the direction of the state.	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504550	Uniform Rental	Rental of employee uniforms for use in the conduct of state business.	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
504590	Misc Employee Benefits	Other employee benefits not properly chargeable to other categories of employee benefits.	Personal Services	Fringe Benefits	Other Employee Benefits	504500	504999
505000	Workers Comp - Indemnity	Used by the State Employee Workers' Compensation and Injury Prevention Unit	Personal Services	Fringe Benefits	Workers' Comp Self Insurance	505000	505099
505010	Workers Comp - Medical	Used by the State Employee Workers' Compensation and Injury Prevention Unit	Personal Services	Fringe Benefits	Workers' Comp Self Insurance	505000	505099
505020	Workers Comp-Prmncy Pers Injr	Used by the State Employee Workers' Compensation and Injury Prevention Unit	Personal Services	Fringe Benefits	Workers' Comp Self Insurance	505000	505099
505030	Workers Comp - Other	Used by the State Employee Workers' Compensation and Injury Prevention Unit	Personal Services	Fringe Benefits	Workers' Comp Self Insurance	505000	505099
505040	Vocational Rehabilitation	Used by the State Employee Workers' Compensation and Injury Prevention Unit	Personal Services	Fringe Benefits	Workers' Comp Self Insurance	505000	505099
505050	WC LEGAL	Used by the State Employee Workers' Compensation and Injury Prevention Unit	Personal Services	Fringe Benefits	Workers' Comp Self Insurance	505000	505099
505200	Workers Comp - Ins Premium	AoA's annual Workers' Comp allocation.	Personal Services	Fringe Benefits	Workers' Comp Insur Premium	505200	505299
505500	Unemployment Compensation	This account is used to pay each department's portion of the State's Unemployment Compensation expense.	Personal Services	Fringe Benefits	Unemployment Compensation	505500	505599
505600	Labor Relation Bd Award/Order	Use this account to make payments pursuant to a Labor Relations Board award or order.	Personal Services	Fringe Benefits	Labor Relations Bd Award/Order	505600	505699
505700	Catamount Health Assessment	This account is used to pay each funds portion of the Catamount Health assessment.	Personal Services	Fringe Benefits	Catamount Health Assessment	505700	505799
505900	AOT Reimb P/R Chrg to Proj	Used by AOT to charge projects for payroll costs.	Personal Services	Fringe Benefits	AOT Reimb P/R Charge - Project	505900	505999
506000	Per Diem	Payments to members of boards, commissions, committees, councils and other persons as specifically provided by law.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506100	Court System Personal Services	Used by Attorney General and Defender General for witness fees	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
506105	Acting District Judges	Used by Judiciary only	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506110	Witness-Crim Inquest-Grand Jur	Witness fees for criminal inquest and grand juries, paid by States Attorney's and Sheriffs	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506200	Other Pers Serv	Other personal services to be used if a dedicated account does not exist. If used frequently contact Finance & Management to create a dedicated account.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506210	Depositions	Costs associated with the deposition of a witness.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506220	Transcripts	Costs associated with acquiring a written or printed version of testimony, court proceedings, interviews, etc.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506230	Sheriffs	To be used when hiring a Sheriffs department for various safety and security services. Not to be used for service of papers.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506240	Service of Papers	To be used when hiring a vendor to serve papers.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506245	Service of Papers Sheriff	To track expenses for service of papers by Chittenden County Sheriff's Department	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
506250	Transport Orders	used primarily by Mental Health.	Personal Services	Per Diem & Other Pers Services	Per Diem & Other Pers Services	506000	506999
507001	Contr&3rd Party - Adv/TV	to track advertising expenditures	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Advertising	507000	507099
507002	Contr&3rd Party - Adv/Web	to track advertising expenditures	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Advertising	507000	507099
507003	Contr&3rd Party - Adv/Print	to track advertising expenditures	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Advertising	507000	507099
507020	Contr&3rd Party-Fulfillment	Used primarily by Vermont Life and Fish & Wildlife.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Advertising	507000	507099
507100	Contr & 3rd Party - Financial	Use for financial analysis, audits, actuarial studies, etc. CCVS uses this to pay their HRA/Sec 125 contractor.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Financial	507100	507199
507105	IT Contract-IT Finance & Admin	IT Service Contracts for Finance and Administration - This account should be for ADS use only; contact F&M for exceptions. Functions include contracts related to direct administrative support of enterprise-level IT. Other activities include budget, chargeback, asset management functions not related to IT Service Desk or End-User Computing.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Financial	507100	507199
507110	Cont&3rd Party-Investment Mgmt	Used only by the Treasurer's Office and Retirement for investment management.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Financial	507100	507199
507115	Contr & 3rd Party-Pension/OPEB	Used only by the Treasurer's Office and Retirement for pension and OPEB services	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Financial	507100	507199
507120	Security Lending Expense	Used only by the Treasurer's Office	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Financial	507100	507199
507200	Contr & 3rd Party - Legal	Use to pay for legal services on contract.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Legal	507200	507299
507205	Court Officer Contracts	Used by Judiciary only for court security and officers.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Legal	507200	507299
507210	Contr Public Def&Assigned Cnsl	Used by Defender General for public defenders and Judiciary for children's attorneys.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Legal	507200	507299
507300	Contr&3rd Pty-Appr/Engineering	Contract expenses for appraisal and engineering contracts.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Appr/Eng	507300	507349
507350	Contr&3rd Pty-Educ & Training	Contract expenses for education and training contracts.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Educ/Train	507350	507399
507400	Contr&3rd Pty-Case Aide	To separately track case aide expenditures	Personal Services	Contracted & 3rd Party Service	Contr/3rd Party Mental Health	507400	507499
507450	Contr&3rd Pty - Mental Health	Contract expenses for mental health and evaluation contracts.	Personal Services	Contracted & 3rd Party Service	Contr/3rd Party Mental Health	507400	507499
507500	Contr&3rd Pty-Physical Health	Physical health evaluations and treatments.	Personal Services	Contracted & 3rd Party Service	Contr/3rd Party Physical Hlth	507500	507539
507505	ADR Mediation	Alternative Dispute Resolution/Mediation	Personal Services	Contracted & 3rd Party Service	Contr/3rd Party Physical Hlth	507500	507539
507540	IT Contracts - IT Service Desk	IT Service Contracts for IT Service Desk. Contracts for IT Repair and Maintenance go in 513039, for Software Repair and Maintenance use 513052.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507541	IT Contracts - Mainframe	IT Service Contracts for Mainframe. Contracts for IT Repair and Maintenance go in 513030, for Software Repair and Maintenance use 513055.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
507542	IT Contracts-Project Managemt	IT Service Contracts Related to Management of IT projects. For non ADS Spend. ADS project management charges should be in 516683.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507543	IT Contracts - Servers	IT Service Contracts for Servers. Contracts for IT Repair and Maintenance go in 513031, for Software Repair and Maintenance use 513056.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507544	IT Contracts - Storage	IT Service Contracts for Storage. Contracts for IT Repair and Maintenance go in 513032, for Software Repair and Maintenance use 513057.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507545	IT Contracts - Voice Network	IT Service Contracts for Voice Network. Contracts for IT Repair and Maintenance go in 513035, for Software Repair and Maintenance use 513059. Note: Total voice network includes voice premise technology and wide-area voice network costs, as well as dedicated cellular (mobile) voice network costs.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507546	IT Contracts - Security	To accurately report on expenditures at a more granular level	Personal Services	Contracted & 3rd Party Service	Contr/3rd Party Physical Hlth	507500	507549
507550	Contract & 3rd Party-Info Tech	Other IT contracts and third party services that can not be further classified in the IT accounts below. Do not include here services provided by or billed through another state department (e.g. ADS); include those under the appropriate IT internal service assessment.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507561	Contr&3rdPty-Creative/Developm	Development of the ideas, design, message and formats of promotional, educational, outreach or awareness advertising or printed materials.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507562	Contr&3rdPty-Creative/Dev-Web	Development of the ideas, design, message and formats of promotional, educational, outreach or awareness advertising on the web.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507563	Contr&3rdPty-Adv/Mkting-Other	Advertising and marketing contract payments to be used if a dedicated account does not exist. If used frequently contact Finance & Management to create a dedicated account.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507564	Contr&3rdPty-Media-Plan/Buying	Contracts & 3rd party services that prepare/provide media plans.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507565	IT Contracts - Application Dev	IT Service Contracts for Voice Network. Contracts for IT Repair and Maintenance go in 513035, for Software Repair and Maintenance use 513059. Note: Total voice network includes voice premise technology and wide-area voice network costs, as well as dedicated cellular (mobile) voice network costs.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507566	IT Contracts - Application Sup	IT Service Contracts for Application Support. Contracts for IT Repair and Maintenance go in 513033, for Software Repair and Maintenance use 513050.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507567	IT Contracts - Data Network	IT Service Contracts for Data Network. Contracts for IT Repair and Maintenance go in 513034, for Software Repair and Maintenance use 513054.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507568	IT Contracts-End-User Computng	IT Service Contracts for End-User Computing. Contracts for IT Repair and Maintenance for end-user computing go in 513037 (513038 for printers), for Software Repair and Maintenance use 513058.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569
507569	IT Contracts - IT Management	IT Service Contracts for IT Management - This account should be for ADS use only; contact F&M for exceptions. Contracts related to IT Management. IT Management Definition: IT organization that, after best effort, cannot be allocated to an IT functional area. This includes the "C-level" IT management, including the CIO and CTO functions. Also included here are the direct reports of the CIO, who spend the majority of their time providing enterprise wide support .	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Info Tech	507540	507569

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
507575	Contr&3rd Pty-Participant	Used by Department of Labor for participant payments including payments for the Workforce Investment Act.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507600	Other Contr and 3rd Pty Serv	Contract payments to be used if a dedicated account does not exist. If used frequently contact Finance & Management to create a dedicated account.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507605	Psychiatric & Other Evaluation	Used mainly by Defender General and DAIL for psychiatric and guardianship evaluations of their clients.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507606	Substance Abuse	To separately track agreements related to substance abuse testing and analysis	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507610	NARUC,NRRI,NECPUC	National Association of Regulatory Utility Commissions (NARUC), National Regulatory Research Institute (NRRI), New England Conference of Public Utility Commissioners (NECPUC). Used by the Public Service Board.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507615	Interpreters	Used for general interpretation contractors.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507616	In-Pers Foreign Lang Interpret	Used for inperson interpreters.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507620	Recording & Other Fees	Used to pay towns and other governmental units for recording fees such liens.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507625	Contract Court Reporters & Rec	Used primarily by Defender General and Financial Regulation.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507630	Temporary Employment Agencies	Use for payment to agencies that provide temporary personnel.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507635	Clerical Assistants	Used by the Defender General.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507645	Data Processing-SIS	Used by Center for Crime Victim Services for payroll data processing including W-2's.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507655	Information Retrieval System	Used by Defender General and Judiciary for Westlaw and similar lookup database services.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507670	Custodial	Used by departments to pay contractors that provide custodial services.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507671	Environmental Analysis	Used for environmental analysis services.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507672	Environmental Fulfillment	Used for environmental fulfillment services.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507673	Environmental Cnstrct/Engineer	Used by Fish and Wildlife.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507674	Contr&3rd Pty-Water/Sewer	ANR uses this for septic pumping, maintenance and repairs.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507675	Contr&3rd Pty-Rubbish Removal	Forest, Parks & Recreation uses this account for trash and recycling removal.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507676	Contr&3rd Pty-Snow Removal	ANR uses this for snow removal.	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507677	Contr&3rd Pty-Cnstr/Maint Bldg	Used mainly by ANR	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507678	Contr&3rd Pty-Plumbing/Heating	Used mainly by ANR	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507679	Contr&3rd Pty-Electrical Work	Used mainly by ANR	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507680	Contr&3rd Pty-Excavation Work	Used mainly by ANR	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
507681	Contr&3rd Pty-Other Prop Mgmt	Used mainly by ANR	Personal Services	Contracted & 3rd Party Service	Contr & 3rd Party Other	507575	507699
510000	Water/Sewer	Services purchased for the use of the state from public utilities and the maintenance and cleaning of those systems. Also includes fees for portable comfort stations (i.e., port-a-pot).	Operating Expenses	Property Management Services	Water & Sewer	510000	510199
510100	Muni Stormwater Utility Charge	Use to capture payments to Municipal Stormwater Utilities.	Operating Expenses	Property Management Services	Water & Sewer	510000	510199
510110	Portalet Services	Used to track Portalet Rentals associated with Sewer cost at Rest Area's	Operating Expenses	Property Management Services	Water & Sewer	510000	510199
510200	Disposal	Trash that requires special handling such as chemical, medical, septic, hazardous materials, computers, microwaves, etc.	Operating Expenses	Property Management Services	Disposal & Removal	510200	510399
510210	Rubbish Removal	Trash that does not require special handling (recycling, hazardous material removal, etc.)	Operating Expenses	Property Management Services	Disposal & Removal	510200	510399

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
510220	Recycling	Disposition of paper, cardboard, glass, newspapers/magazines/books, plastics, tires and other recyclable material.	Operating Expenses	Property Management Services	Disposal & Removal	510200	510399
510230	Composting	Used by Facilities for cafeteria/food composting.	Operating Expenses	Property Management Services	Disposal & Removal	510200	510399
510300	Snow Removal	Snow removal from driveways, parking lots, etc. performed by non-state employees.	Operating Expenses	Property Management Services	Disposal & Removal	510200	510399
510400	Custodial	Custodial services provided by non-state employees in state buildings.	Operating Expenses	Property Management Services	Custodial Services	510400	510499
510500	Other Property Mgmt Services	Other property management services performed by non-state employees that cannot reasonably be charged to other categories in the 510xxx series of accounts. If used frequently contact Finance & Management to set up a dedicated account.	Operating Expenses	Property Management Services	Other Property Management Serv	510500	510699
510510	Exterminators	Used by departments with property to manage for pest control.	Operating Expenses	Property Management Services	Other Property Management Serv	510500	510699
510520	Lawn Maintenance	Used by departments with grounds to perform routing maintenance.	Operating Expenses	Property Management Services	Other Property Management Serv	510500	510699
512000	Repair & Maint - Buildings	To be used primarily by departments that own buildings (BGS, Military, etc.) for repairs and maintenance.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Buildings	512000	512299
512010	Plumbing & Heating Systems	To be used for repairs and maintenance to plumbing and heating systems. This should not be used for fuel purchases, see 521xxx accounts.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Buildings	512000	512299
512015	Sprinkler Services & Insp	To be used for repairs and maintenance to sprinkler systems including inspections.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Buildings	512000	512299
512020	Repairs/Maint to Elect System	To be used for repairs and maintenance to building electrical systems. This should not be used for routine electric bills, see account 521100.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Buildings	512000	512299
512025	Generator Maintenance	To track all maintenance and repairs to generators	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Buildings	512000	512299
512300	Rep & Maint - Motor Vehicles	Services and/or materials used for repair of those vehicles used primarily for transportation (autos, vans, buses, etc). Note: This account should be used for major repairs whereas account 520100 should be used for supplies such as washer fluid, ice scrapers, car washes, tires, etc.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Vehicles	512300	512399
512305	Repair & Maintenance-Boats	Used by ANR for repairs and maintenance on their boat fleet.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Vehicles	512300	512399
512310	Car Wash Services	to track car cash expenditures	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Vehicles	512300	512399
512400	Rep&Maint-Grds & Constr Equip	Services and/or materials used for repair and maintenance of heavy equipment such as dozers, tractors, loaders, riding lawn mowers, etc.	Operating Expenses	Repair and Maintenance Services	Repair/Maint Grds/Const Equip	512400	512499
513005	Repair&Maint-Comp Sys Hardware	Used primarily by ADS and Center for Crime Victims Services for maintenance on the State's computer system hardware (servers and PC's).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513006	Rep&Maint-Telecom&NtwrkHardwre	Includes repair and maintenance on all forms of telecommunications and networking hardware.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513010	Repair & Main-OfficeTechEquip	Used for repairs and maintenance of office IT equipment ncluding printers, copiers and fax machines. This should not be used for the purchase of these items (see accounts 522217).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513030	Hardware-Rep&Maint-Mainframe	For maintenance and repair on hardware used for Mainframe. No assets or leases in this account. Purchased Hardware -Mainframe account is 522274. Leased Hardware - Mainframe account is 514708. Maintenance for which the deliverable is hours of work should be in the Mainframe IT service contract account (507541).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199

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513031	Hardware-Rep&Maint-Servers	For maintenance and repair on hardware used for Servers. No assets or leases in this account. Purchased Hardware - Servers account is 522275. Leased Hardware - Servers account is 514709. Maintenance for which the deliverable is hours of work should be in the Servers IT service contract account (507543).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513032	Hardware-Rep&Maint-Storage	For maintenance and repair on hardware used for Storage. No assets or leases in this account. Purchased Hardware - Storage account is 522276. Leased Hardware - Storage account is 514710. Maintenance for which the deliverable is hours of work should be in the Storage IT service contract account (507544).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513033	Hardware-Rep&Maint-ApplicaSupp	For maintenance and repair on hardware used for application support. No assets or leases in this account. Purchased Hardware - application support account is 522270. Leased Hardware - application support account is 514701. Maintenance for which the deliverable is hours of work should be in the application support IT service contract account (507566).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513034	Hardware-Rep&Maint-DataNetwork	For maintenance and repair on hardware used for Data Network. No assets or leases in this account. Purchased Hardware - Data Network account is 522273. Leased Hardware - Data Network account is 514707. Maintenance for which the deliverable is hours of work should be in the Data Network IT service contract account (507567).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513035	Hardware-Rep&Maint-VoiceNetwrk	For maintenance and repair on hardware used for Voice Network. No assets or leases in this account. Purchased Hardware - Voice Network account is 522277. Leased Hardware - Voice Network account is 514711. Maintenance for which the deliverable is hours of work should be in the Voice Network IT service contract account (507545).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513036	Hardware-Rep&Maint-ApplicaDev	For maintenance and repair on hardware used for application development. No assets or leases in this account. Purchased Hardware - Application Development account is 522XXX. Leased Hardware - Application Development account is 514702. Maintenance for which the deliverable is hours of work should be in the application development IT service contract account (507565).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513037	Hardware-Rep&Maint-Desk Lap PC	Repair and Maintenance on Hardware-Desktop & Laptop PCs, tablets and peripherals other than printers, copiers and scanners. No assets or leases in this account. Purchased Hardware - End-User account is 522216. Leased Hardware - End-User account is 514703. Maintenance for which the deliverable is hours of work should be in the End-User IT service contract account (507568).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513038	Hardwre-Rep&Main-PrintCopyScan	Repair and Maintenance on Hardware-Printers, Copiers, Scanners. No assets or leases in this account. Purchased Hardware-End-User account for printers, copiers and scanners is 522217. Leased Hardware - End-User account is 514704. Maintenance for which the deliverable is hours of work should be in the End-User IT service contract account (507568).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199

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513039	Hardware-Rep&Maint-ITServcDesk	Repair and Maintenance on IT Service Desk hardware. No assets or leases in this account. Purchased Hardware - IT Service Desk account is 522271. Leased Hardware - IT Service Desk account is 514705. Maintenance for which the deliverable is hours of work should be in the IT Service Desk service contract account (507540).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513040	Hardware-Rep&Maint-Security	Repair and Maintenance on Security-specific hardware, for instance a dedicated security firewall with no general network functions. No assets or leases in this account. Purchased Hardware - Security account is 522272. Leased Hardware - Security account is 514706. Maintenance for which the deliverable is hours of work should be in the IT Management service contract account (507569).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513050	Software-Rep&Maint-ApplicaSupp	Repair and Maintenance on Software specific to Application Support. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522284 account) or to an existing license related to the 516551 account. There should be no assets or leases in this account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513051	Software-Rep&Maint-ApplicaDev	Repair and Maintenance on Software specific to Application Development. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522283 account) or to an existing license related to the 516552 account. There should be no assets or leases in this account. Maintenance for which the deliverable is hours of work should be in the Application Development service contract account (507565).	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513052	Softwre-Rep&Maint-IT ServcDesk	Repair and Maintenance on Software Specific to IT Service Desk. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522287 account) or to an existing license related to the 516553 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513053	Software-Rep&Maint-Security	Repair and Maintenance on Software Specific to Security. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522288 account) or to an existing license related to the 516554 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513054	Software-Rep&Maint-DataNetwork	Repair and Maintenance on Software Specific to Data Network. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522285 account) or to an existing license related to the 516555 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513055	Software-Rep&Maint-Mainframe	Repair and Maintenance on Software Specific to Mainframe. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522288 account) or to an existing license related to the 516556 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199

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513056	Software-Repair&Maint-Servers	Repair and Maintenance on Software Specific to Servers. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522289 account) or to an existing license related to the 516557 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513057	Software-Repair&Maint-Storage	Repair and Maintenance on Software Specific to Storage. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522290 account) or to an existing license related to the 516558 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513058	Software-Repair&Maint-Desktop	Repair and Maintenance on Software Specific to End-User Computing. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522286 account) or to an existing license related to the 516559 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513059	Software-Rep&Maint-VoiceNetwrk	Repair and Maintenance on Software Specific to Voice Network. Repair and maintenance typically would be bug fixes, automatic license upgrades, support services related to an existing software asset (booked to the 522291 account) or to an existing license related to the 516560 account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513100	Rep&Maint-Non-Info Tech Equip	Repairs and maintenance for non IT office equipment without a specific account.	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513101	Repair&Maint-Typewriters	Used primarily by Judiciary	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513102	Repair&Maint-Postage Meters	Used primarily by Lottery	Operating Expenses	Repair and Maintenance Services	Rep/Maint Office/Computer Equi	513000	513199
513200	Other Repair & Maint Serv	Other repair and maintenance services that cannot reasonably be charged to other R&M accounts. If used frequently contact Finance and Management to set up a dedicated account.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Other	513200	513299
513210	Repairs&Maint-Property/Grounds	Used primarily by BGS, ANR and Military for land repairs and maintenance including grading, fence installation and sidewalk repairs.	Operating Expenses	Repair and Maintenance Services	Repair & Maintenance Other	513200	513299
514000	Rent Land & Bldgs-Office Space	Rental of buildings for office use (BGS Property Management leases). Use account 515010 for Fee-for-Space charges.	Operating Expenses	Rentals	Rent - Land & Buildings	514000	514499
514010	Rent Land&Bldgs-Non-Office	Buildings, facilities and land for other than office space or storage such as conference room rentals, training ranges, etc.	Operating Expenses	Rentals	Rent - Land & Buildings	514000	514499
514015	Rental-BGS Storage	Used for rented storage space.	Operating Expenses	Rentals	Rent - Land & Buildings	514000	514499
514020	Corrections Community Housing	Used by Corrections for transitional housing.	Operating Expenses	Rentals	Rent - Land & Buildings	514000	514499
514500	Rental of Equipment & Vehicles	For lease of equipment and vehicles that does not better fit into one of the other rental categories. If used frequently contact Finance and Management to get a dedicated account set up.	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514550	Rental - Auto	Auto rentals including Fleet lease and Motor Pool rentals, Enterprise rentals and other car rentals.	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514600	Rent-Heavy Eq-Trks&Constr Eq	Used mainly by AOT for rental of heavy equipment and construction equipment.	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514650	Rental - Office Equipment	Use for rentals of copiers, postage macines, etc.	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
514701	Hardware Lease-ApplicaSupport	For leased hardware used for application support. No assets or maintenance in this account. Purchased Hardware - application support account is 522270. Maintenance for Hardware - application support account is 513030. Maintenance for which the deliverable is hours of work should be in the application support IT service contract account (507566).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514702	Hardware Lease-ApplicaDevelop	For leased hardware used for application development. No assets or maintenance in this account. Purchased Hardware - application development account is 522XXX. Maintenance for Hardware - application development account is 513036. Maintenance for which the deliverable is hours of work should be in the application support IT service contract account (507565).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514703	Hardware Lease-DeskLaptop PC	Leased Hardware-Desktop & Laptop PCs, tablets and peripherals except printers, copiers and scanners. No assets or maintenance in this account. Purchased Hardware - End User Desktop and Laptops account is 522216. Maintenance for Hardware - End User Desktops and Laptops account is 513037. Maintenance for which the deliverable is hours of work should be in the End User Computing IT service contract account (507568).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514704	Hardware Lease-Print Copy Scan	Leased Hardware-Printers, Copiers, Scan. No assets or maintenance in this account. Purchased Hardware - End User Printers Copiers and Scanners account is 522217. Maintenance for Hardware - End User Printers Copiers and scanners account is 513038. Maintenance for which the deliverable is hours of work should be in the End User Computing IT service contract account (507568).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514705	Hardware Lease-IT ServiceDesk	Leased Hardware specific to the IT Service Desk. No assets or maintenance in this account. Purchased Hardware - IT Service Desk account is 522271. Maintenance for Hardware - IT Service account is 513039. Maintenance for which the deliverable is hours of work should be in the IT service desk service contract account (507540).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514706	Hardware Lease-Security	For leased hardware used for IT Security. No assets or maintenance in this account. Purchased Hardware - Security account is 522272. Maintenance for Hardware - Security account is 513040. Maintenance for which the deliverable is hours of work should be in the IT Management IT service contract account (507569).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514707	Hardware Lease-Data Network	For leased hardware used for Data Network. No assets or maintenance in this account. Purchased Hardware - Data Network account is 522273. Maintenance for Hardware - Data Network account is 513034. Maintenance for which the deliverable is hours of work should be in the Data Network IT service contract account (507567).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514708	Hardware Lease-Mainframe	For leased hardware used for Mainframe. No assets or maintenance in this account. Purchased Hardware - Mainframe account is 522274. Maintenance for Hardware - Mainframe account is 513030. Maintenance for which the deliverable is hours of work should be in the application support IT service contract account (507541).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
514709	Hardware Lease-Servers	For leased hardware used for Servers. No assets or maintenance in this account. Purchased Hardware - Servers account is 522275. Maintenance for Hardware - Servers account is 513xxx. Maintenance for which the deliverable is hours of work should be in the Servers IT service contract account (507543).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514710	Hardware Lease-Storage	For leased hardware used for Storage. No assets or maintenance in this account. Purchased Hardware - Storage account is 522276. Maintenance for Hardware - Storageaccount is 513032. Maintenance for which the deliverable is hours of work should be in the Storage IT service contract account (507544).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
514711	Hardware Lease-Voice Network	For leased hardware used for Voice Network. No assets or maintenance in this account. Purchased Hardware - Voice Network account is 513035. Maintenance for Hardware - Voice Network account is 513035. Maintenance for which the deliverable is hours of work should be in the Voice Network IT service contract account (507545).	Operating Expenses	Rentals	Rent - Equipment & Vehicles	514500	514999
515000	Rental - Other	Other rentals that cannot reasonably be charged to other rental accounts. If used frequently contact Finance and Management to set up a dedicated account.	Operating Expenses	Rentals	Rent - Other	515000	515999
515010	Fee For Space Charge	This account should be used to pay the annual rent charge to BGS Fee for Space. Only vendor 0000043672 should be used in this account.	Operating Expenses	Rentals	Rent - Other	515000	515999
515020	Pole Rental & Attachments	Used by Public Service Department for rent of poles and related attachments	Operating Expenses	Rentals	Rent - Other	515000	515999
516000	Insurance other than Empl Bene	Used primarily for payments to AoA Risk Management and other insurance carriers for property and specific liability insurances. Note: Catamount Health payments should use account 505700.	Operating Expenses	Insurance other than Empl Benefits	Insurance other than Empl Bene	516000	516499
516010	Insurance - General Liability	Used primarily for payments to AoA Risk Management for the annual general liability insurance premiums.	Operating Expenses	Insurance other than Empl Benefits	Insurance other than Empl Bene	516000	516499
516020	Insurance - Auto	Used primarily for payments to AoA Risk Management for the annual auto liability insurance premiums.	Operating Expenses	Insurance other than Empl Benefits	Insurance other than Empl Bene	516000	516499
516099	Property Insurance	To charge Property insurance to the correct GL code in Vision	Operating Expenses	Insurance other than Empl Benefits	Insurance other than Empl Bene	516000	516499
516500	Dues	Costs for organizational memberships necessitated by an employees' official position or status with the State.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516550	Licenses	Use for qualifying attorney licenses and DHR approved occupational licenses. Note: see Bulletin 3.4 section 36 for information on whether these licenses should be paid by the State.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516551	Software-License-ApplicaSupprt	License for Software specific to Application Support. Please book a license that does not expire to the 522284 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516552	Software-License-ApplicaDevel	For Application development software license. No assets (purchased software) should be booked to this account; purchased Application development Software is 522283. A license which does not expire should be booked to the 522283 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516553	Software-License-IT ServicDesk	License for Software specific to IT Service Desk. Please book a license that does not expire to the 522287 (Software - IT Service Desk) account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516554	Software-License-Security	License for Software specific to Security. Please book a license that does not expire to the 522288 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599

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516555	Software-License-Data Network	License for Software specific to Data Network. Please book a license that does not expire to the 522285 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516556	Software-License-Mainframe	License for Software specific to Mainframe. Please book a license that does not expire to the 522288 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516557	Software-License-Servers	License for Software specific to Data Network. Please book a license that does not expire to the 522289 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516558	Software-License-Storage	License for Software specific to Data Network. Please book a license that does not expire to the 522290 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516559	Software-License-DeskLaptop PC	License for Software Specific to Data Network. Please book a license that does not expire to the 522286 account.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516560	Software-License-Voice Network	License for Software specific to Voice Network. Please note that a license which does not expire should be booked to account 522291.	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516575	Accreditation/Certification	Used by departments to submit for professional certifications and accreditations	Operating Expenses	Dues & Licenses	Dues & Licenses	516500	516599
516600	Communications	Other communications that cannot reasonable be charged to other coummunications accounts. If used frequently contact Finance and management to set up a dedicated account.	Operating Expenses	Communications	Communications	516600	516799
516605	ADS VOIP Exp	Used for VOIP line charges from ADS Telcom/VOIP	Operating Expenses	Communications	Communications	516600	516799
516610	Data Circuits	Data Network Specific Connectivity: Data network includes WAN, LAN and Internet access services (IASS), as well as dedicated cellular (mobile) data network costs: This account should include costs related to connectivity for the data network. Annual data network transmission costs, such as carrier digital services including Frame Relay access, ports and PVCs (Permanent Virtual Circuits), ATM (Asynchronous Transfer Mode) access, ports and PVCs, MPLS (Multiprotocol Label Switching) access, ports, and CARs (Committed Access Rates) which also includes specific charges for Quality of Service (QoS) commitments, sometimes referred to as traffic shaping, T3/E3, dial backup service, Synchronous Optical Network (SONET), metropolitan Ethernet, and dark fiber, as well as annual cost for circuits connected to the Internet service provider. and cellular (mobile) data transmission costs.	Operating Expenses	Communications	Communications	516600	516799
516611	Toll-Free Telephone	Used by departments with Toll-Free call in lines (complaints, tips, etc.)	Operating Expenses	Communications	Communications	516600	516799
516614	Telecom - Dark Fiber	Includes lease and maintenance of dark fiber facilities.	Operating Expenses	Communications	Communications	516600	516799
516620	Internet	Used for internet service in remote State locations not serviced by ADS.	Operating Expenses	Communications	Communications	516600	516799
516623	Telecom-Mobile Wireless Data	Includes mobile wireless data services for cell phones, laptops, PDA's.	Operating Expenses	Communications	Communications	516600	516799
516626	Tele-Internet-DSL-Cable Modem	Used for DSL and Cable internet costs.	Operating Expenses	Communications	Communications	516600	516799
516627	Telecom LAN	Used by ADS for LAN circuits in unconnected locations	Operating Expenses	Communications	Communications	516600	516799
516628	Voice Network - Connectivity	Connectivity related to the Voice Network: Includes all outbound and inbound transmission costs. It also includes the annual cost for local central office lines (where applicable) as well as cellular (mobile) voice only transmission costs. Includes PRI's.	Operating Expenses	Communications	Communications	516600	516799
516652	Telecom-Telephone Service	Local, long distance, toll-free & wireless telephone service (excluding charges from ADS).	Operating Expenses	Communications	Communications	516600	516799

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516655	Telecom-Long Distance Service	Used for long distance only telephone service costs.	Operating Expenses	Communications	Communications	516600	516799
516656	Telecom-Paging Service	Used for paging and afterhour monitoring service.	Operating Expenses	Communications	Communications	516600	516799
516657	Telecom-Toll Free Phone Serv	Used for toll free phone services.	Operating Expenses	Communications	Communications	516600	516799
516658	Telecom-Conf Calling Services	Used for tele conferencing services.	Operating Expenses	Communications	Communications	516600	516799
516659	Telecom-Wireless Phone Service	Includes mobile wireless voice services and wireless combined voice and data plans. Standard account to use for end-user mobile wireless plans.	Operating Expenses	Communications	Communications	516600	516799
516660	ADS Service Level Agreement	Use this account to pay ADS's SLA charge	Operating Expenses	Communications	Communications	516600	516799
516661	ADS App Support SOV Emp Exp	Use this account to pay ADS's Application Support Emp charges	Operating Expenses	Communications	Communications	516600	516799
516662	ADS End User Computing Exp	Use this account to pay ADS's End User Emp charges	Operating Expenses	Communications	Communications	516600	516799
516663	ADS Hosting Charges Exp	Use this account to pay ADS's Hosting charges	Operating Expenses	Communications	Communications	516600	516799
516664	ADS Hosting Employee Exp	Use this account to pay ADS's Hosting Emp charges	Operating Expenses	Communications	Communications	516600	516799
516665	ADS Security Sov Emp Exp	Use this account to pay ADS's Security Emp charges	Operating Expenses	Communications	Communications	516600	516799
516667	ADS EA SOV Emp Exp	Use this account to pay ADS's Employee Expense Reimbursement Bespoke charges	Operating Expenses	Communications	Communications	516600	516799
516668	ADS BA SOV Emp Exp	Use this account to pay ADS's Temporary Employee Bespoke charges	Operating Expenses	Communications	Communications	516600	516799
516671	IT Inter Svc Cost-VISION/ISD	Finance & Management's annual allocation charge	Operating Expenses	Communications	Communications	516600	516799
516672	IT Inter Svc Cost ADS Telephon	Used for monthly land line charges from ADS Telecom.	Operating Expenses	Communications	Communications	516600	516799
516683	IT InterSvcCost ProjManage&Rvw	Use to budget and account for ADS Project Management Services.	Operating Expenses	Communications	Communications	516600	516799
516685	IT Inter Svc ADS Allocated Fee	Use this account to pay ADS's allocated charge	Operating Expenses	Communications	Communications	516600	516799
516686	IT Inter Svc Cost ACD Charges	Use to budget and account for ADS ACD services	Operating Expenses	Communications	Communications	516600	516799
516687	ADS Emp Expense Exp	For agencies to pay ADS invoices outside of their internal employee expense budget line items. Special bespoke requests.	Operating Expenses	Communications	Communications	516600	516799
516688	ADS Temp Emp Exp	For agencies to pay ADS invoices outside of their internal personnel budget line items. Special agency requirements/needs for temps.	Operating Expenses	Communications	Communications	516600	516799
516690	ADS Project Mgmt Contracts	Agencies to pay ADS for Project Management Contracts	Operating Expenses	Communications	Communications	516600	516799
516691	ADS Server Contracts	Agencies to pay ADS for Server Contracts	Operating Expenses	Communications	Communications	516600	516799
516692	ADS Storage Contracts	Agencies to pay ADS for Storage Contracts	Operating Expenses	Communications	Communications	516600	516799
516693	ADS Security Contracts	Agencies to pay ADS for Security Contracts	Operating Expenses	Communications	Communications	516600	516799
516694	ADS App Development Contracts	Agencies to pay ADS for App Development Contracts	Operating Expenses	Communications	Communications	516600	516799
516695	ADS App Support Contracts	Agencies to pay ADS for Application Support Contracts	Operating Expenses	Communications	Communications	516600	516799
516696	ADS Mainframe Contracts	Agencies to pay ADS for Mainframe Contracts	Operating Expenses	Communications	Communications	516600	516799
516697	ADS Data Network Contracts	Agencies to pay ADS for Network Contracts	Operating Expenses	Communications	Communications	516600	516799
516811	Advertising - TV	Cost of time on television for an advertisement or educational/awareness message	Operating Expenses	Advertising	Advertising	516800	516999
516812	Advertising - Radio	Cost of time on radio for an advertisement or educational/awareness message	Operating Expenses	Advertising	Advertising	516800	516999
516813	Advertising - Print	Cost of space in a newspaper, magazine or other printed publication for an advertisement or educational/awareness message. Note: job advertisements ordered through DHR should use account 516820.	Operating Expenses	Advertising	Advertising	516800	516999
516814	Advertising - Web	Cost of space for an advertisement on the web/intranet; cost to increase search listings. Cost for web-based, on-line or e-mail newsletters.	Operating Expenses	Advertising	Advertising	516800	516999
516815	Advertising - Other	Other advertising that cannot reasonably be charged to other accounts. If used frequently contact Finance and Management to set up a dedicated account.	Operating Expenses	Advertising	Advertising	516800	516999

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
516817	Advertising - Out of Home	Used by Tourism and Marketing for outdoor advertising (billboards, signage, subway stations, etc.)	Operating Expenses	Advertising	Advertising	516800	516999
516820	Advertising - Job Vacancies	Cost of job advertisement purchased through DHR and other sources.	Operating Expenses	Advertising	Advertising	516800	516999
516850	Advertising-Responsible Gaming	Used by Vermont Lottery Commission	Operating Expenses	Advertising	Advertising	516800	516999
516855	Client Meetings-Econ Dev Only	Expenditure for food, non-alcoholic beverage and related expenses for the entertainment of guest and authorized employees in surroundings conducive to business discussions for the purpose of economic development.	Operating Expenses	Advertising	Advertising	516800	516999
516870	Trade Show & Events	Includes the cost of the booth space; booth equipment, rentals, labor for setup	Operating Expenses	Advertising	Advertising	516800	516999
516871	Giveaways	Prizes, gifts, etc for marketing purposes.	Operating Expenses	Advertising	Advertising	516800	516999
516872	Sponsorships	Used by ACCD for sponsorships	Operating Expenses	Advertising	Advertising	516800	516999
516875	Photography	Purchase of photography for marketing purposes.	Operating Expenses	Advertising	Advertising	516800	516999
517000	Printing and Binding	Printing and supplies for printing, binding of printed material and rebinding of books contracted to commercial printers not to be used for payment to BGS Print Shop or Vermont Offender Work Program.	Operating Expenses	Printing/Binding/Photocopying	Printing/Binding/Photocopying	517000	517099
517005	Printing & Binding-BGS Copy Ct	Printing and supplies for printing, binding of printed material and rebinding of books contracted to BGS Print Shop or Vermont Offender Work Program.	Operating Expenses	Printing/Binding/Photocopying	Printing/Binding/Photocopying	517000	517099
517010	Printing-Promotional	Brochures, decals, posters, etc. for promotional purposes.	Operating Expenses	Printing/Binding/Photocopying	Printing/Binding/Photocopying	517000	517099
517020	Photocopying	Used for photocopying charges Note: copier rentals from BGS should use 514650	Operating Expenses	Printing/Binding/Photocopying	Printing/Binding/Photocopying	517000	517099
517050	Process&Printg Films, Microfilm	Film processing and microfilming done by commercial or state operated processing shops.	Operating Expenses	Printing/Binding/Photocopying	Printing/Binding/Photocopying	517000	517099
517055	Microfilm Print Svc-BGS Only	Used for public records request charges from Secretary of State	Operating Expenses	Printing/Binding/Photocopying	Printing/Binding/Photocopying	517000	517099
517100	Registration for Meetings&Conf	Registration for meetings and conferences.	Operating Expenses	Registration Fees	Conference/Meeting Costs	517100	517199
517110	Training - Information Tech	Use this account to pay for training in IT subjects such as coding or database administration, generally for staff in IT job classifications. Not for learning to use application software such as Microsoft Office, VISION or custom software applications.	Operating Expenses	Registration Fees	Conference/Meeting Costs	517100	517199
517120	Emp Training & Background Chks	Employee training that is not IT related. Also, background check costs are charged to this account.	Operating Expenses	Registration Fees	Conference/Meeting Costs	517100	517199
517200	Postage	Those charges for postage, box rental, postage meter or any charges connected with the United States Postal System.	Operating Expenses	Postage & Freight	Postage	517200	517299
517205	Postage-BGS Postal Svcs Only	Charges for postage billed by BGS Postal Services.	Operating Expenses	Postage & Freight	Postage	517200	517299
517300	Freight & Express Mail	Charges for either shipping or receiving material. This will include courier service charges, motor freight and other express charges. United Parcel Service and similar companies charges are to be considered freight charges. Note: Freight charges on supplies or equipment received should be considered as part of the cost of the item and charged to that expense code.	Operating Expenses	Postage & Freight	Freight & Express Mail	517300	517399
517310	Chemical Waste Shipments	Use to ship used medical supplies, asbestos, and other hazardous materials.	Operating Expenses	Postage & Freight	Freight & Express Mail	517300	517399
517400	Instate Conf, Meetings, Etc	This account is used to pay for meetings and conferences that occur in Vermont	Operating Expenses	Registration Fees	Conference/Meeting Costs	517400	517499
517410	Catering/Meals Cost	This account is used to pay for catering costs for meetings put on by the State of Vermont.	Operating Expenses	Registration Fees	Conference/Meeting Costs	517400	517499
517500	Outstate Conf, Meetings, Etc.	This account is used to pay for meetings and conferences that outside of Vermont	Operating Expenses	Registration Fees	Conference/Meeting Costs	517500	517599

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
518000	Travel-Inst-Auto Mileage-Emp	Mileage reimbursements to employees. Note: vehicle rental charges should use account 514550.	Operating Expenses	Travel	Travel Instate Employees	518000	518299
518010	Travel-Inst-Other Transp-Emp	Airfare and other travel related reimbursements to employees. Note: vehicle rental charges paid to Fleet, Enterprise, etc directly by the State should use account 514550.	Operating Expenses	Travel	Travel Instate Employees	518000	518299
518020	Travel-Inst-Meals-Emp	Meal reimbursements and payments for employees on instate travel.	Operating Expenses	Travel	Travel Instate Employees	518000	518299
518030	Travel-Inst-Lodging-Emp	Lodging reimbursements and payments for employees on instate travel.	Operating Expenses	Travel	Travel Instate Employees	518000	518299
518040	Travel-Inst-Incidentals-Emp	Miscellaneous charges (tolls, parking, supplies) for employees on instate travel.	Operating Expenses	Travel	Travel Instate Employees	518000	518299
518050	All Inclusive Conf-Instate-Emp	Costs to put on an all inclusive conference for employees.	Operating Expenses	Travel	Travel Instate Employees	518000	518299
518300	Travel-Inst-Auto Mileage-Nonemp	Instate mileage charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518310	Travel-Inst-Other Trans-Nonemp	Instate travel charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518320	Travel-Inst-Meals-Nonemp	Instate meal reimbursements for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518330	Travel-Inst-Lodging-Nonemp	Instate lodging charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518340	Travel-Inst-Incidentals-Nonemp	Miscellaneous instate travel charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518341	Jurors-Per Diem	Used by Judiciary to pay Juror per diems.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518343	Jurors-Mileage	Used by Judiciary to pay Juror mileage.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518344	Jurors-Parking	Used by Judiciary to pay for Juror parking.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518345	Jurors-Meals & Water	Used by Judiciary to pay for Juror meals and water.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518350	All Inclusive Conf-Inst-Nonemp	Costs to put on an all inclusive conference for nonemployees.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518355	Witnesses	Expense reimbursements to witnesses. Note: for witness fees use account 506100.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518356	Travel-Crim inquest-Grand Jur	Expense reimbursements to grand jury and criminal inquest members. Note: for fees use account 506110.	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518375	Guardian Ad Litem Expenses	Used by Judiciary for Guardian Ad Litem expenses	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518380	Leg Remote Expenses	legislator per diem to cover expenses that they have while working remote	Operating Expenses	Travel	Travel Instate Nonemployee	518300	518499
518500	Travel-Outst-Auto Mileage-Emp	Mileage reimbursements to employees. Note: vehicle rental charges should use account 514550.	Operating Expenses	Travel	Travel Out of State Employee	518500	518699
518510	Travel-Outst-Other Trans-Emp	Airfare and other travel related reimbursements to employees. Note: vehicle rental charges paid to Fleet, Enterprise, etc directly by the State should use account 514550.	Operating Expenses	Travel	Travel Out of State Employee	518500	518699
518520	Travel-Outst-Meals-Emp	Meal reimbursements and payments for employees on out of state travel.	Operating Expenses	Travel	Travel Out of State Employee	518500	518699
518530	Travel-Outst-Lodging-Emp	Lodging reimbursements and payments for employees on out of state travel.	Operating Expenses	Travel	Travel Out of State Employee	518500	518699
518540	Travel-Outst-Incidentals-Emp	Miscellaneous charges (tolls, parking, supplies) for employees on out of state travel.	Operating Expenses	Travel	Travel Out of State Employee	518500	518699
518550	All Inclusive Conf-Outst-Emp	Costs to put on an all inclusive out of state conference for employees.	Operating Expenses	Travel	Travel Out of State Employee	518500	518699

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
518700	Trav-Outst-AutoMileage-Nonemp	Out of state mileage charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
518710	Trvl-Outst-Other Trans-Nonemp	Out of state travel charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
518720	Travel-Outst-Meals-Nonemp	Out of state meal reimbursements for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
518730	Travel-Outst-Lodging-Nonemp	Out of state lodging charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
518740	Trvl-Outst-Incidentals-Nonemp	Miscellaneous out of state travel charges for non-state employees (such as board members, witnesses, etc.) while on State business.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
518750	All Inclusive Conf-Outst-Nonem	Costs to put on an all inclusive out of state conference for nonemployees.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
518800	TRVL-Delinquent Advances	Travel advances that are outstanding for more than 120 days get charged to the department in this account per VISION procedure #9.	Operating Expenses	Travel	Travel Out State Nonemployee	518700	518899
519000	Other Purchased Services	Other services rendered by non-state employees that cannot reasonably be charged to any other purchased service expenditure account. If used frequently contact Finance and Management to set up a dedicated account.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519005	Agency Fee	Used by departments supported by the AOA Financial Services unit to pay for their services.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519006	Human Resources Services	Used by departments to pay their annual HR Services allocation.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519010	Administrative Service Charge	This is mainly used by departments to allot a charge for admin services within the department. It is also used to record various vendor admin charges.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519012	Admin Service Charge-VPIC	The Vermont Pension Investment Commission (VPIC) has been created as an independent commission beginning with state FY2023. See 3 V.S.A. Chapter 17: Vermont Pension Investment Commission, and in particular § 524. Vermont Pension Investment Commission Special Fund. The three defined benefit retirement systems provide funding to VPIC by recording administrative service charges and paying cash to the VPIC. Having a specific GL account for this purpose will provide the most effective method of tracking these payments.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519015	Laundry Service	Used by departments for laundry services. Note: Uniform rentals should be charged to account 504550.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519020	Dry Cleaning	Used for dry cleaning uniforms.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519023	VSNIP	Vermont Spay and Neuter incentive Program	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519025	Security Services	Used mainly by BGS for building security services but may be use by any department for security services.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519030	Brochure Distribution	Used to pay for brochure space and to vendors who distribute brochures to retailers.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519035	Window Cleaning Services	To track window cleaning services	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519040	Moving State Agencies	Used for any type of moving service from entire offices to furniture moves.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519050	Mail Labeling, Tabbing, etc.	Used by Vermont Life to buy mailing lists.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519060	Child Care Services	Used by departments for temporary child care services.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519070	Family Court Transfer	Used by DCF to pay Courts for Title IV-D Child Support reimbursement.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
519081	Infrastructure as a Service	Infrastructure as a Service (IaaS) is a form of cloud computing that provides virtualized computing resources over the Internet. IaaS is one of three main categories of cloud computing services, alongside Software as a Service (SaaS) and Platform as a Service (PaaS). Please also put Platform as a Service into this category and code Software as a Service into account 519085. Examples of spend in this account would be Amazon Web Services, Microsoft Azure, or Rackspace type services.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519083	Platform as a Service	To identify costs for PaaS just like SaaS & IaaS	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519085	Software as a Service	Software as a service is a software licensing and delivery model in which software is licensed on a subscription basis and is centrally hosted. It is sometimes referred to as "on-demand software". SaaS is typically accessed by users using a thin client via a web browser. Examples would be Google Apps, Salesforce, Workday, Concur, Citrix GoToMeeting, Cisco WebEx.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519090	Evaluations	Used mainly by AHS departments for drug testing.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519100	ANR O&M Charges	DEC uses this to transfer engineering and administrative funds to the Drinking Water Revolving Fund.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519110	Environmental Lab Services	Used primarily by ANR for Environmental Lab Services such as water testing.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519120	Environmental Lab Assessment	Used within DEC for its divisions to pay the DEC Lab Division.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519130	PS-Misc Expenditure	The State Police uses this account to replenish an imprest cash fund that is used in drug enforcement activities	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519135	DLC Compliance Check Expense	This account has never been used.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519140	Tariff Payments	E911 uses this for daily update and tariff/trunking costs.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519150	Environmental Site Work	Used by DEC	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519160	Emergency Response Services	Payments by Public Safety to towns and other governments for emergency response services.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519170	Medical & Lab Services	Used by Public Safety for lab services.	Operating Expenses	Other Purchased Services	Other Purchased Services	519000	519499
519500	AOT reim O/E Charge to Project	Used by AOT to charge projects for operating costs.	Operating Expenses	Other Purchased Services	Other Purchased Services	519500	519500
520000	Office Supplies	Those supplies that are normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy machine paper, toner, calculator ribbons, cassette taps, etc.	Operating Expenses	Supplies	Office Supplies	520000	520099
520005	Forms	Use for the purchase of preprinted forms.	Operating Expenses	Supplies	Office Supplies	520000	520099
520015	Stationery & Envelopes	use for the purchase of stationary and envelopes.	Operating Expenses	Supplies	Office Supplies	520000	520099
520100	Vehicle & Equipment Supplies	Motor oil, lubricants, grease and gases used for repairs (argon, oxygen, butane, nitrogen). This account should not be used for parts related to repairs and maintenance of vehicles and equipment which should be coded to 512300 ~Repair & Maintenance Motor Vehicles and 512400 Repair & Maintenance Guardrail & Construction Equipment.	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520101	Snow Plow Parts	Used by AOT for snow plow parts.	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520105	Tires	Used for the purchase of new tires.	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
520110	Gasoline	Used by departments to pay for gas charges from Fleet, Wright Express and other unleaded gas vendors for vehicles and highway equipment. Gasoline for mowing of lawns should be recorded under property management services accounts such as 510520(Lawn Maintenance)	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520120	Diesel	Used by department to pay for (non Bio) diesel fuel costs.	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520130	BIO-Diesel 2%	For vehicles and highway equipment	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520140	BIO-Diesel 5%	For vehicles and highway equipment	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520150	Aviation Gasoline (avgas)	Gasoline for aircraft	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520160	Jet Fuel (avtur)	Diesel for aircraft	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520170	State Park Firewood	Used by FPR for State park firewood.	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520180	Bottled & Chemical Gases	Used for bottled chemical gasses such as propane tanks	Operating Expenses	Supplies	Equip & Fuel Supplies Vehicles	520100	520199
520200	Building Maintenance Supplies	Use for building maintenance supplies that cannot reasonably be charged to any other building maintenance supply account. If used frequently for the same type of expense contact Finance and Management to set up a dedicated account.	Operating Expenses	Supplies	Building Maintenance Supplies	520200	520499
520210	Plumbing	Used by departments that own buildings for plumbing supplies.	Operating Expenses	Supplies	Building Maintenance Supplies	520200	520499
520211	Heating & Ventilation	Used by departments that own buildings for HVAC supplies.	Operating Expenses	Supplies	Building Maintenance Supplies	520200	520499
520215	Fire Sprinklers	Used by BGS for fire sprinkler supplies.	Operating Expenses	Supplies	Building Maintenance Supplies	520200	520499
520220	Small Tools	Used by departments for small tools such as hammers, cutting wheels, rakes, etc.	Operating Expenses	Supplies	Building Maintenance Supplies	520200	520499
520230	Electrical Supplies	Used by departments that own buildings for electrical supplies.	Operating Expenses	Supplies	Building Maintenance Supplies	520200	520499
520500	Other General Supplies	Use for any supply that cannot reasonably be charged to any other supply account. If used frequently contact Finance and Management to set up a dedicated account.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520501	Ammunition, New, All Types	Used by departments with law enforcement and wildlife duties for purchase of ammunition.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520510	IT & Data Processing Supplies	Use for computer supplies such as keyboards, mice, card readers, toner, etc.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520520	Cloth & Clothing	Use for the purchases of uniforms. Dry cleaning/laundry of uniforms should use accounts 519020/519015.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520521	Work Boots & Shoes	Used for the purchase of boots and shoes required for employees work situations.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520540	Educational Supplies	Use for the purchase of program supported educational supplies (i.e. DHR Summit purchasing textbooks).	Operating Expenses	Supplies	Other General Supplies	520500	520699
520550	Electronic	Batteries, antennas, power cords, adapters, etc.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520560	Photo Supplies	Cases, cleaning kits, etc.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520570	Veterinary Supplies	Used mainly by Agriculture and Corrections	Operating Expenses	Supplies	Other General Supplies	520500	520699
520580	Agric, Hort, Wildlife	Used for plants in landscaping, feed for livestock, fish food (F&W)	Operating Expenses	Supplies	Other General Supplies	520500	520699
520585	PEST CONTROL SUPPLIES	Expenditure tracking for pest control supplies	Operating Expenses	Supplies	Other General Supplies	520500	520699
520590	Fire, Protection & Safety	Fire extinguishers, safety blankets, safety glasses, flashlights, etc.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520595	Police Dogs	Used by DPS and DMV for K-9 Unit dog supplies.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520600	Recognition/Awards	Items purchased as a gift in recognition or award to non-employee honor recipients and employee recognition/merit programs.	Operating Expenses	Supplies	Other General Supplies	520500	520699
520601	Public Service Recog Wk Food	Public Service Recognition Event Food Service fees	Operating Expenses	Supplies	Other General Supplies	520500	520699
520605	Public Service Recog Wk Rental	Public Service Recognition Event Rental fees	Operating Expenses	Supplies	Other General Supplies	520500	520699

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
520610	Public Service Recog Wk Other	Public Service Recognition Event "other" work, not food or rental	Operating Expenses	Supplies	Other General Supplies	520500	520699
520700	Food	Use for food purchases not better classified with an account in the 5207xx series. If used frequently, please contact Finance & Management to set up a dedicated account.	Operating Expenses	Supplies	Food Supplies	520700	520799
520701	Meat/Fish/Poultry	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520702	Cold Cuts	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520703	Vegetables	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520704	Fruit	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520705	Dairy	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520706	Eggs	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520707	Bakery	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520708	Juice	Used mainly by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520709	Other Food Staples	Used mainly by Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520710	Enteral Prod Food	Used for purchases of nutritional food products for inmates, patients, etc.	Operating Expenses	Supplies	Food Supplies	520700	520799
520711	Nutritional Supplements	Used by Vermont Vets Home and Corrections.	Operating Expenses	Supplies	Food Supplies	520700	520799
520712	Water	Bottled water charges from W.B. Mason, Crystal Rock, etc.	Operating Expenses	Supplies	Food Supplies	520700	520799
521000	Natural Gas	For heating of buildings and hot water	Operating Expenses	Supplies	Natural Gas	521000	521099
521100	Electricity	For building use	Operating Expenses	Supplies	Electricity	521100	521199
521150	Electric Vehicle Charging Serv	to track costs associated with electric vehicles charging stations	Operating Expenses	Supplies	Electricity	521100	521199
521210	Heating Oil #1- Kerosene	For heating of buildings and hot water	Operating Expenses	Supplies	Heating Oil	521200	521299
521220	Heating Oil #2 - Uncut	For heating of buildings and hot water. Heating fuel that has not been blended with Bio-Fuels	Operating Expenses	Supplies	Heating Oil	521200	521299
521222	Heating Oil #2 - B20%	For heating of buildings and hot water	Operating Expenses	Supplies	Heating Oil	521200	521299
521223	Heating Oil #2 - B10%	For heating of buildings and hot water	Operating Expenses	Supplies	Heating Oil	521200	521299
521224	Heating Oil #2 - B5%	For heating of buildings and hot water	Operating Expenses	Supplies	Heating Oil	521200	521299
521225	VAEL Steam Cost	Used to track fuel cost related to VAEL building paid by VSC and back charged to BGS FFS	Operating Expenses	Supplies	Heating Oil	521200	521299
521230	Heating Oil #6	For heating of buildings and hot water	Operating Expenses	Supplies	Heating Oil	521200	521299
521310	Wood - Chips	For heating of buildings and hot water	Operating Expenses	Supplies	Other Energy	521300	521399
521312	Wood - Pellets	For heating of buildings and hot water	Operating Expenses	Supplies	Other Energy	521300	521399
521314	Wood - Chunks	For heating of buildings and hot water	Operating Expenses	Supplies	Other Energy	521300	521399
521320	Propane Gas	For heating of buildings and hot water	Operating Expenses	Supplies	Other Energy	521300	521399
521330	Bio-Fuel B100%	For heating of buildings and hot water	Operating Expenses	Supplies	Other Energy	521300	521399
521331	Coal	For heating of buildings and hot water	Operating Expenses	Supplies	Other Energy	521300	521399
521500	Books&Periodicals-Library/Educ	Use for the purchase of reference and educational books such as State statutes and supplements.	Operating Expenses	Supplies	Books & Periodicals	521500	521599
521510	Subscriptions	Used for print subscripitons.	Operating Expenses	Supplies	Books & Periodicals	521500	521599
521512	Subscription-DOL-Electronic	Used for electronic subscriptions such as DOL online legal library.	Operating Expenses	Supplies	Books & Periodicals	521500	521599
521515	Subscriptions Other Info Serv	Used for various online subscription services (i.e. SurveyMonkey, TransUnion, etc.)	Operating Expenses	Supplies	Books & Periodicals	521500	521599

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
521520	Other Books & Periodicals	Use for miscellaneous book and magazine purchases that do not fit into any other existing account. If used frequently, contact Finance and Management to get a dedicated account created.	Operating Expenses	Supplies	Books & Periodicals	521500	521599
521600	Road Supplies and Materials	Items such as asphalt, concrete, cold patch, salt, signs, etc. used for the construction, improvement and maintenance of highways, bridges, walks, driveways, culverts, parking areas, etc.	Operating Expenses	Supplies	Road Supplies & Materials	521600	521799
521800	Household, Facility&Lab Suppl	Used to purchase building maintenance supplies, such as custodial items.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521810	Medical and Lab Supplies	Used mainly by Department of Health but also Vets Home, Public Safety and Agriculture for medical and lab supplies.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521811	Medical Supplies - Chargeable	Used by Vets Home and Mental Health for Medical Supplies that are chargeable	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521812	Medical Supplies Nonchargeable	Used by Vets Home for Medical Supplies that are not chargeable	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521813	Oxygen	Used mainly by Mental Health, Vets Home and Fish and Wildlife for bottled Oxygen.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521815	Dental Supplies	Used by Health department for dental supplies	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521820	Paper Products	Paper towels, napkins, paper plates, paper cups, etc.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521830	Drugs	Used by Mental Health and Vets home for pharmaceutical supplies.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521831	Legend Drugs	Prescription drugs used mainly by Mental Health and Vets Home	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521832	Non-Legend Drugs (OTC)	Drugs that do not require a prescription (over-the-counter) used mainly by Mental Health and Vets Home	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521840	Drug Detection Test Kits	Used by Corrections	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521850	Cleaning Chemicals	Vets Home and Corrections uses this account for laundry cleaning supplies.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521851	Cleaning Equipment	Corrections uses this account for mops, brooms, toilet brushes, etc.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521852	Linens	Vets Home and Corrections use this account for bed sheets, mattress covers, towels, etc.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521853	Mattresses/Bunks	Used mainly by Corrections for mattress.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521854	Tableware	Used by Vets Home, Judiciary and Corrections for cups, napkins, plates, utensils, etc.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
521855	Kitchenware	Used by Vets Home and Corrections for pot, pans, blenders, plates, trays, etc.	Operating Expenses	Supplies	Household, Facilities&Lab Supp	521800	521999
522100	Property - Land	Used for the purchase of land. Be sure to capitalize all purchases of land in accordance with VISION Procedure #1.	Operating Expenses	Purchased Assets Expense	Land Expense	522100	522149
522150	Property-Bldg&Impr-Non Infra	Used for building improvement costs that are not infrastructure related.	Operating Expenses	Purchased Assets Expense	Buildings/Improve Noninfra Exp	522150	522199
522201	Hardware-Computer Peripherals	Mice, keyboards, speakers, etc.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522216	Hardware-Desktop & Laptop PCs	Purchased Hardware - EndUser Computing. Desktop and Laptop PCs and tablets, including peripherals (other than printers, copiers and scanners -see 522217).	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522217	Hardware-Printers,Copiers,Scan	Purchased Hardware-Printers, Copiers, Scanners.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522228	Sware-Mainframe Environment	Mainframe Specific Software: Annual costs of software related to host and virtual OS licenses, virtualization and partitioning software, non-storage utilities, databases, middleware, content/document management search engines, messaging, communications (TCP/IP, FTP and host based), and server security software.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522252	Hware-Mobile&Portable2wayRadio	Used mainly by AOT for portable 2 way radios	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522258	Hardware-Pers Mobile Devices	Cell Phones for which cost can be segregated from data plan and monthly bill.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522260	Hardware-Videoconferencing	Includes both user hardware (e.g. cameras, monitors) and system hardware (e.g. video bridges).	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522270	Hardware - Application Support	This includes only hardware (mainframes, servers, end-user computing devices) used by the application development or support staff members to do their jobs (that is, servers used for application development and testing, and a portion of the mainframe that is used for application development and testing). This excludes end-user or production hardware.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522271	Hardware - IT Service Desk	Purchased Hardware Related to the IT Service Desk: PBX, ACD, interactive voice response, computer-telephony integration, IT service desk end-user computing devices, and IT service desk application servers.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522272	Hardware - Security	Hardware Specific to Security: All security Hardware without other network functions.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522273	Hardware-Data Network	<p><b><u>Data Network Specific Purchased Hardware:</u></b>                      Examples of hardware include:                      - <i>Security hardware</i> : Dedicated data network firewall hardware/servers, intrusion/detection servers and devices, as well as encryption hardware.                      - <i>NOC hardware</i> : This includes hardware that is located within a NOC to support a centrally managed data network infrastructure/network. This includes test equipment and remote monitoring equipment, client devices (PCs on NOC desktops) and network management servers (NOCs).                      - <i>Switching, routing and wireless hardware</i> : Includes switches and routers, multiplexers, satellite equipment, boundary (branch) routers, backbone routers and bridges, and wireless access points.                      - <i>Other dedicated data network hardware</i> , including Domain Name System (DNS) and Dynamic Host Configuration Protocol(DHCP) servers, optimization equipment such as Internet load-balancing hardware, UPS, MAC hardware and MAC cable (closet to desktop).</p> <p>Some of the above may need to be allocated between the voice and data network.  <b><u>Use this account for all purchased hardware types mentioned that are specific to the Data Network.</u></b></p>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522274	Hardware-Mainframe	<b><u>Data Center Hardware specific to Mainframe:</u></b> Processing devices: Include all hardware in server platform configurations, including internal disk storage, controllers, external disk arrays, tape libraries, optical jukeboxes, processors, memory, cards and other offline media supplies related to mainframe.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522275	Hardware-Servers	<b><u>Data Center Hardware specific to Servers:</u></b> Processing devices: Include all hardware in server platform configurations, including internal disk storage, controllers, external disk arrays, tape libraries, optical jukeboxes, processors, memory, cards and other offline media supplies related to servers.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522276	Hardware-Storage	<b>Data Center Hardware specific to Storage:</b> Include all hardware in server platform configurations, including internal disk storage, controllers, external disk arrays, tape libraries, optical jukeboxes, processors, memory, cards and other offline media supplies related to storage.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522277	Hardware-Voice Network	<b>Hardware Specific to Voice Network:</b> - <i>Wide-area voice hardware</i> : Switching and routing as well as terminating hardware. Terminating hardware includes microwave, satellite, compression, multiplexer/channel bank, PBX network interface card, channel service unit/data service unit (CSU/DSU). - <i>Voice premise</i> : Telephone system equipment (voice switch/server and peripherals, including modules and uninterruptible power supply [UPS], etc.), premise system phones (voice only; smartphones such as BlackBerry, iPhone and Android-based devices are excluded and should be allocated to the end- user computing environment), voice mail hardware (for example, processors, storage) and message authentication control (MAC) materials. - <i>IT management (network operations center [NOC])</i> : This includes hardware that is located within a client's NOC and is used to support a client's centrally managed voice infrastructure/network. This includes client devices (PCs on NOC desktops) as well as servers (NOC), located within the NOC or elsewhere, but used primarily by the NOC to support the voice network infrastructure. The costs for these client devices/servers may need to be prorated between voice and data services, depending on a client's NOC environment.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522278	IT Mainframe DisasterRecvry	<b>Data Center Servers Disaster Recovery:</b> Includes disaster recovery services (compute and communications) for hot sites (shell facilities), dedicated hardware, software and connectivity specific to Data Center Servers.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522279	IT Servers DisasterRecvry	<b>Data Center Mainframe Disaster Recovery:</b> Includes disaster recovery services (compute and communications) for hot sites (shell facilities), dedicated hardware, software and connectivity specific to Data Center Mainframe.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522280	IT Storage DisasterRecvry	<b>Data Center Storage Disaster Recovery:</b> Includes disaster recovery services (compute and communications) for hot sites (shell facilities), dedicated hardware, software and connectivity specific to Data Center Storage.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522281	Mainframe Connectivity	<p><b>Data Center Connectivity specific to Mainframe:</b>                      Types of Connectivity and examples:                      - Intra-data-center connectivity: This typically includes routers, switches, load balancers, controllers and appliances. Data center communication networks are dedicated networks that are segregated or isolated from the general- purpose LANs or WANs. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.                      - Inter-data-center connectivity: This typically includes the transmission cost and hardware cost for the fiber, used and unused (dark fiber), and the switches and controllers. Data center remote communication networks are dedicated networks that are segregated or isolated from the general-purpose LAN or WAN. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.</p>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522282	Server Connectivity	<p><b>Data Center Connectivity specific to Servers:</b>                      Types of Connectivity and examples:                      - <i>Intra-data-center connectivity</i> : This typically includes routers, switches, load balancers, controllers and appliances. Data center communication networks are dedicated networks that are segregated or isolated from the general- purpose LANs or WANs. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.                      - <i>Inter-data-center connectivity</i> : This typically includes the transmission cost and hardware cost for the fiber, used and unused (dark fiber), and the switches and controllers. Data center remote communication networks are dedicated networks that are segregated or isolated from the general-purpose LAN or WAN. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.</p>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522283	Software - Application Develop	<p><b>Software Specific to Application Development:</b>                      Application Development Definition -New code for a new application and functional enhancements to the current code that take more than two person- weeks, or that typically add eight function points or more. A "functional enhancement" is defined as "a change made for a user that allows additional capabilities (from a business point of view) that were not there before. In some environments, major enhancements can actually be added in less than two person-weeks. If this is the case, and eight function points or more are added (about 800 lines of COBOL or 300 lines of a database language), then this is still categorized as development.                      Development and support software required by the application development and support staff members to do their jobs. This may include the languages/compilers/databases, development/ testing tools and IT management software tools, such as project estimators and project schedulers.</p>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522284	Software - Application Support	<p><b>Software Specific to Application Support:</b> Bug fixes of any size or duration, maintenance of hard-coded data or tables (including field size changes) embedded within the programs (any size or duration), and functional enhancements to current code that take less than two person- weeks and typically add fewer than eight function points, or any project that produces no new business functionality for the user.</p> <p>Development and support software required by the application development and support staff members to do their jobs. It may include the languages/compilers/databases, development/testing tools, tools such as project estimators, and project schedulers.</p> <p>This includes resources dedicated to planning, testing and implementing contingency procedures across all IT functions. This also includes the staff dedicated to safeguarding the enterprise's ability to continue operations of vital business functions following physical damage or other catastrophes that impact business facilities.</p> <p>Responsibilities include:</p> <ul style="list-style-type: none"> <li>• Maintaining disaster recovery documentation</li> <li>• Negotiating contingency site arrangements and serving as liaison with the vendor</li> <li>• Managing off-site data retention</li> </ul>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522285	Software - Data Network	<p><b>Software Specific to Data Network:</b></p> <p>Examples include:</p> <p>Security software: Dedicated data network firewall software, intrusion/detection software as well as encryption software.</p> <p>NOC software: All NSM software costs related to the NOC's support of the data network infrastructure/network.</p>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522286	Software - Desktop	<p><b>Software specific to End-User Computing:</b> Examples include:</p> <p>-User client software .</p> <p>-Personal productivity and database : This includes new word processors, spreadsheets, presentation packages, personal databases and other personal productivity software executing on client systems. It also includes upgrades.</p> <p>-Messaging and groupware : This includes new and upgraded email, groupware and collaboration software.</p> <p>-IT Management Software : This includes IT software that is used exclusively for IT functions including network, systems, storage and asset management, training and computer-based training (CBT) software as well as security software (antivirus, personal firewall, encryption, etc.).</p> <p>This also includes supporting a hosted virtual desktop (HVD) installation.</p>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522287	Software - IT Service Desk	<b>Software specific to IT Service Desk -</b> This includes all software that is necessary to operate the IT service desk, such as expert knowledge tools, problem management tools, quality monitoring, self-service, workforce management software, workflow management software and IT service desk management portal software.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522288	Software - Security	<b>Software Specific to Security:</b> All security software that is not related to Data Network.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522289	Software - Server	<b>Data Center Software specific to Servers:</b> Note: Data center (enterprise computing and storage) includes mainframe, Linux, Unix and Windows servers, storage, and any other platform running in the data center. This account is only for Server related software. Examples of software include - Annual costs of software related to host and virtual OS licenses, virtualization and partitioning software, non-storage utilities, databases, middleware, content/document management search engines, messaging, communications (TCP/IP, FTP and host based), and server security software. <b>Use this account for all software types mentioned that are specific to the Data Center Server Function.</b>	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522290	Software - Storage	<b>Data Center Storage Software:</b> Note: Data center (enterprise computing and storage) includes mainframe, Linux, Unix and Windows servers, storage, and any other platform running in the data center. Examples of software include - Annual costs of software related to host and virtual OS licenses, virtualization and partitioning software, non-storage utilities, databases, middleware, content/document management search engines, messaging, communications (TCP/IP, FTP and host based), and server security software. Use this account for all software types mentioned that are specific to the Data Center Storage Function.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522291	Software - Voice Network	<b>Software Specific to Voice Network:</b> Note: Total voice network includes voice premise technology and wide-area voice network costs, as well as dedicated cellular (mobile) voice network costs. Switch/voice server and peripherals (e.g., automatic call distribution [ACD], voice response unit [VRU]) and voice mail software costs. IT management (NOC): Software used by the NOC primarily to support/manage a client's voice networks. The costs for this software may need to be prorated between voice and data services, depending on a client's NOC environment.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522292	Storage Connectivity	<b>Data Center Connectivity specific to Storage:</b> Types of Connectivity and examples - - <i>Intra-data-center connectivity</i> : This typically includes routers, switches, load balancers, controllers and appliances. Data center communication networks are dedicated networks that are segregated or isolated from the general- purpose LANs or WANs. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network. - <i>Inter-data-center connectivity</i> : This typically includes the transmission cost and hardware cost for the fiber, used and unused (dark fiber), and the switches and controllers. Data center remote communication networks are dedicated networks that are segregated or isolated from the general-purpose LAN or WAN. General-purpose or shared network costs are excluded from the data center and should be allocated to the data network.	Operating Expenses	Purchased Assets Expense	Info Technology Equip Expense	522200	522299
522300	Maintenance Equipment	Includes purchases of riding mowers and heavy equipment used in construction: e.g. trucks, graders, dozers, etc.	Operating Expenses	Purchased Assets Expense	Maintenance Equipment Expense	522300	522349
522350	Laboratory Equipment	Equipment to be used in State labs (Agriculture, Public Safety, Health)	Operating Expenses	Purchased Assets Expense	Laboratory Equipment Expense	522350	522399
522400	Other Equipment	All other equipment purchases that can not be reasonably charged to a more specific account. If used frequently contact Finance and Management for a dedicated account.	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522401	Equipment for other Agencies	Used by the State Resource Management fund and the Equipment Revolving Loan fund	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522410	Office Equipment	Equipment used in an office setting that is not computer equipment or furniture.	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522420	Educational Equipment	Equipment used for educational purposes. An example would be DPS purchasing a fire training system or Corrections purchasing equipment used to provide inmate education	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522430	Communications Equipment	Pagers, 2 way radios, intercoms, satellite and microwave transmitters and receivers	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522440	Safety Supplies & Equipment	Equipment purchased to provide safety to employees, customers and the public (braces, helmets, law enforcement equipment)	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522445	Security Systems	Equipment to install, upgrade or maintain security systems.	Operating Expenses	Purchased Assets Expense	Other Equipment Expense	522400	522599
522600	Vehicles	Used to purchase vehicles by Fleet, DPS and other State departments that have vehicles.	Operating Expenses	Purchased Assets Expense	Vehicle Expense	522600	522649
522650	Art	Use this account for artwork purchases.	Operating Expenses	Purchased Assets Expense	Art Expense	522650	522699
522700	Furniture & Fixtures	Use this account to record desks, file cabinets and other office furniture	Operating Expenses	Purchased Assets Expense	Furniture & Fixtures Expense	522700	522749
522750	Other Assets	Use this account for asset purchases that do not fit into any other category. If used frequently, please contact Finance and Management to set up a more dedicated account.	Operating Expenses	Purchased Assets Expense	Other Purchased Assets Expense	522750	522799
522800	Prop-Bldg&Lsehold Infra Improv	Use for infrastructure related buildings and leasehold improvements	Operating Expenses	Purchased Assets Expense	Buildings/Improve Infra Exp	522800	522849
522850	Interstate	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Interstate Expense	522850	522859
522860	Ramps	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Ramps Expense	522860	522869
522870	Principle Arterial	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Principle Arterial Expense	522870	522879

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
522880	Minor Arterial	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Minor Arterial Expense	522880	522889
522890	Major Arterial	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Major Arterial Expense	522890	522899
522900	Urban Collector	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Urban Collector Expense	522900	522909
522910	Minor Urban Collector/Local	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Minor Urban Collector Lcl Exp	522910	522919
522920	Bridges 6-20 ft.	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Bridges 6-20 Ft Expense	522920	522929
522930	Bridges Over 20 ft.	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Bridges Over 20 Ft Expense	522930	522939
522940	Railroads	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Railroads Expense	522940	522949
522950	Airports	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Airport Expense	522950	522959
522960	Dams	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Dams Expense	522960	522969
522980	Other Infrastructure Assets	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Other Infrastructure Assets	522980	522999
522981	Wireless Infrastructure	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Other Infrastructure Assets	522980	522999
522982	Fiber Infrastructure	Use for purchase or construction	Operating Expenses	Purchased Assets Expense	Other Infrastructure Assets	522980	522999
523000	Megabucks/Lottery Prizes	Lottery uses this account to record prize expenses.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523010	Agent Commission Expense	Lottery uses this account to pay the retailers their commissions.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523015	Agent Bonus Expense	Lottery uses this account to pay bonuses to retailers with winning tickets.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523020	Subscription Commission Expens	Lottery uses this to pay commissions to retailers on advanced lotto sales.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523025	Lottery Tickets	Lottery uses this for instant ticket printing.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523030	Ticket Dispensers	Purchase of lotto dispensers	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523035	Storage Areas	Lottery uses this for storage area costs. Other State departments should use 515000 Rental-Other.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523040	Courier, Freight & Express Mai	Lottery uses this to pay freight and shipping costs.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523045	Fac Mgt Fees	Lotto uses this for the equipment and gaming systems that operates the lottery business. Other State departments should use an appropriate account in the Property Management Services Object Code group.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523050	Promotional Materials	Used by lottery to record promotional materials. Other State departments should use 516871-Giveaways or 517010 Printing-promotional	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523055	Tri-State Operating Expense	Lottery uses this to record operating expenses related to the Tri-State Lotto.	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523056	MUSL Operating Expense	Lottery uses this to record operating expenses related to the Multi State Lottery Association	Cost of Goods Sold	Lottery Expenses	Lottery Expenses	523000	523099
523100	DLC - Agency Commissions	Liquor Control uses this account to pay the retailers their commissions.	Cost of Goods Sold	Liquor Control Exp	Liquor Control Expenses	523100	523299
523110	DLC - Bottle Redemption Exp	Liquor Control uses this account to pay redemption centers their bottle handling fees.	Cost of Goods Sold	Liquor Control Exp	Liquor Control Expenses	523100	523299
523130	DLC - Liquor Purchase Expense	Liquor Control uses this account to record their monthly cost of goods sold.	Cost of Goods Sold	Liquor Control Exp	Liquor Control Expenses	523100	523299
523140	DIC Breakage & Over/short	Liquor Control uses this to record breakage, overage and shortages in the warehouse and outlets.	Cost of Goods Sold	Liquor Control Exp	Liquor Control Expenses	523100	523299
523150	DLL Paper Bag Fee Expense	DLL is mandated to collect .10 for each bag requested by customers and refund it back to the agents as a monthly payment.	Cost of Goods Sold	Liquor Control Exp	Liquor Control Expenses	523100	523299
523300	Supp of Pers in State Custody	Used mainly by Mental Health, DCF and Corrections for costs to support their patients, wards, inmates, etc.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523310	Anesthesia	Used by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523320	Radiology	Used by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
523330	Physical Therapy	Used by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523340	Occupational Therapy	Used by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523345	Speech Therapy	Vets Home uses this for speech therapy services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523350	Physicians	Used mainly by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523360	Dentists	Used mainly by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523370	EEG	Used by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523375	Outpatient Hospital	Used by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523380	Laboratory Tests	Used mainly by Mental Health for patient services.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523385	Drug Detect Test Kit Verificat	To be used by departments with inmates, patients and others in their custody for drug testing.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523400	Misc. Victim Medical Claims	Used by Center for Crime Victims	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523410	Corrections Out of State Beds	Used by Dept of Corrections	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523430	Corrections Inmate Wage	Used by Corrections and Offender Work Program to record inmate wages.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523431	Inmate Match Savings	Used by Offender Work Program for inmate labor costs	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523432	Inmate Clothing Items	Used by Corrections for inmate uniforms and other clothing items.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523433	Inmate Hygiene Supplies	Shampoo, soap, deoderant, toothpaste, etc for Corrections' inmates.	Operating Expenses	Other Operating Expenses	Support of Persons in Custody	523300	523599
523610	Department Indirect Costs	Used by Public Safety for indirect cost charges.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523600	523679
523620	Single Audit Allocation	Used to pay the Auditor's Office annual allocation for audit costs.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523600	523679
523640	Registration & Identification	Used by AOT for the purchase of license plates. Also used throughout the State extensively for ID cards, vehicle registrations, legal registrations, etc.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523600	523679
523650	Investment Fees	Never used correctly.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523600	523679
523660	Taxes	Used to pay various taxes owed to the State, Federal Government and other taxing entities.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523600	523679
523670	Municipal Services Agreement	to match payments to Municipalities for service agreements	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523600	523679
523680	Depreciation & Amortization	System generated amounts from AM for monthly capital equipment depreciation	Operating Expenses	Other Operating Expenses	Depreciation/Amortization Exp	523680	523699
523700	Ret - Payments to Members	Used by Retirement Division to make regular retirement benefit payments to members.	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523705	Retirement Medical Benefit Pmt	Used by Retirement Division to make regular retirement benefit payments to members.	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523710	Ret - Refunds of Contribution	Used by Retirement Division to make lump sum benefit payments.	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523720	Ret -Transfer to Other Plans	Used by Retirement Division to transfer funds to other retirement plans.	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523725	Transfers-Other Fiduciary	Used in GAAP reporting for transfers to fiduciary funds	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523730	Retirement - Death Claims	Used by Retirement Division to make lump sum death benefit payments.	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523740	Admin Expense-Fiduciary	used by Retirement Division to record admin fee reimbursement to the three Defined Benefit plans from Burlington Retirement.	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523750	Security Lend Exp-Fiduciary	Used for security lending expense	Operating Expenses	Other Operating Expenses	Retirement Benefit Payments	523700	523799
523830	Sm Scale Ren. Energy Incent Pr	Used by Public Service Department for small scale renewable energy incentive	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959
523840	Claims/Small Claims	Used for payment of claims ordered by the courts	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959
523860	Property Tax Rebates	Used by the Tax department for Property Tax rebates.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959
523865	PIT Refund for Property Tax	Used by the Tax department for Personal Income Tax refunds for Property Taxes.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
523870	PIT Incentive for Property Tax	Used by the Tax department for Personal Income Tax incentives for Property Taxes.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959
523885	LOT Municipal S&U/M&R	Used to make payment to towns for their share of Local Option Taxes	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959
523940	St Treas's Garnishment Offset	Used by the State Treasurer's Office to pay withheld garnishments to the owed entity.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523820	523959
523960	Purchase of Public Power	Used by Public Service department for the purchase of power to be resold through the Electric Power Sales Fund.	Cost of Goods Sold	ALL_EXPENSES	Cost of Goods Sold	523960	523969
523990	Court Judgements	Use to pay judgements against the State.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523970	524029
524000	Bank Service Charges	Use for bank or credit card processing service charges	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523970	524029
524020	Abandoned Property Claims	Used by the Unclaimed Property division to pay out abandoned property claims.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	523970	524029
524100	Contract 3rd Party Settlements	Departments use this account to make settlement payments with third parties.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	524100	524150
524150	Non-contract 3rd Party Settlem	Used to record settlement payments that are not contract related.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	524100	524150
524200	Low Lvl Radioactive Waste Disp	Used by departments to pay the State of Texas for low level radioactive waste disposal as part of the Texas Vermont Low Level Radioactive Waste Disposal Compact	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	524200	524200
524400	Restitution >10,000/Busn-Exp	Used by Center for Crime Victims Services for restitution payment to business.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	524400	524400
524401	Restitution <10,000 - nongrant	Expenditures will be payments made to victims of Securities fraud. These will be individuals.	Operating Expenses	Other Operating Expenses	Operating Expenses - Other	524400	524400
524500	Insurance Claims Expense	AoA uses this account to record IBNR claims amounts	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524540	Auto Liability Claims Payments	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524541	Initial Report - Auto	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524542	Auto	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524543	Uninsured Motorist	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524544	Fleet	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524545	Property Damage - Auto	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524546	Bodily Injury - Auto	Used by AoA Risk Management for the payment of auto liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524550	Gen Liability Claims Payments	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524551	Initial Report - General	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524552	Operations - General	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524553	Personal Injury - General	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524554	Pollution - General	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524555	Professional Liability	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524556	EPL/Discrimination	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524557	Products/Completed Operations	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524558	Property Damage - General	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524559	Bodily Injury - General	Used by AoA Risk Management for the payment of general liability claims.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524560	Consumer Fraud Claims	Used by the Attorney General to make consumer fraud restitution payments.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524570	Insurance Settlement	Use to make insurance settlement payments	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
524600	Assessment Expense	Use to make assessment payments to IRS, Labor, etc.	Operating Expenses	Other Operating Expenses	Insurance Claims Expense	524500	524999
525000	Bad Debt Expense	Bad Debt Expense	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
525050	Reimbursement of Petty Cash	Used by departments with a Petty Cash account to replenish its funds if it is short when being reconciled.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525100	Contract Labor Related to Sale	Used to record contracted labor costs that will be recovered through billings.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525130	Refund to State Agencies	Used by Surplus Property to pay proceeds to State departments for items sold.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525150	Refund to Non-State Agencies	Used by Surplus Property to pay proceeds to non-State entities for items sold at auction	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525160	Cost of Freight	Used by BGS Postal and Vermont Life for freight costs that will be recovered through sales.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525180	Cost of Insurance	Used by AoA Risk Management to purchase insurance polices for the State and other departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525189	Cost of Damaged Stock IT HW	Used to account for damaged inventory as an expense write off charge.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525190	Cost of Telecom Equip Sold	Used by ADS to record telecom related purchases that will be resold to State customers.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525191	Cost of Stock IT Hardware	Used by ADS to purchase IT hardware inventory items for resale to departments	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525192	Cost of Non Stock IT Hardware	Used by ADS to purchase IT hardware special items for resale to departments	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525193	Cost of Stock IT Software	Used by ADS to purchase IT software inventory items for resale to departments	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525194	Cost of Non Stock IT Software	Used by ADS to purchase IT software special items for resale to departments	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525195	Cost of Non Stock SW Maint	to account for the cost of non-stock software maintenance	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525196	Cost of Non Stock SAAS	To expense and measure Agencies Bespoke charges for - Non Stock - Software as a Service separate from stock & non stock software which doesn't have service included.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525197	Cost of Stock Network Hardware	When Items are deployed from stock - deployed date and to whom received the item	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525198	Cost of Non Stock PaaS	Used to expense and measure Agencies Bespoke charges for - Non Stock - Platform as a Service separate from stock (ADS internal) & non stock (demand external) software which doesn't have service included. SBITA GASB-96 ACFR-13	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525199	Cost of Non Stock IaaS	Used to expense and measure Agencies Bespoke charges for - Non Stock - Infrastructure as a Service separate from stock (ADS internal) & non stock (demand external) software which doesn't have service included. SBITA GASB-96 ACFR-13	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525210	Cost of Pager Monthly Serv ice	Use to record payments to Paging vendors for services that will be resold to State customers.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525230	Cost of Telephone Service	ADS uses this account to record payments for telephone services that will be resold to State customers.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525260	Cost of Leases	Used by BGS Property Management for lease costs that will be recovered through sales. Note: If paying BGS Property Management for leased costs use account 514000	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525270	Fee for Space Services	To track back charges and recoverable projects in the FFS program such as moving state agencies and other O/M services provided	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
550276	School Vaccine Incentive	Used for Incentive Payments. The Governor has announced a new incentive program for schools to receive funds to assist in efforts to increase vaccination rates in schools. The funding for this program will come from multiple sources of funds. It has been determined that this is not a grant program, but an incentive payment. However, with multiple funding sources, we need a way to track this as a whole program.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525280	Cost of Property Mgmt Services	Used by BGS Property Management for services purchased in leased space. i.e. Janitorial costs. Note: If paying BGS Property Management for leased costs use account 514000	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
550285	Participant Support Costs	Expenses in this account are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525290	Cost of Stock Items Sold	Used by ACCD for items sold in gift shop and through Vermont Life.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525291	Wholesale Product COGS	Used by Vermont Life to record product COGS related to wholesale sales	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525292	Individual Product COGS	Used by Vermont Life to record product COGS related to individual sales	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
550295	ARPA-SLFRF Rev Replacement	Used for ARPA-SLFRF Revenue Replacement grants only	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525300	Cost of Nonstock Items Sold	Used ADS, Vermont Life and Capital Bus Program for the sale of items not in inventory.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525320	Cost of Newspaper Ad Sold	Used by DHR to pay for job advertisements that are billed back to departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525330	Cost of Postage	Used by BGS Postal and Copy Center to pay for the cost of postage that is billed back to departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525340	Cost of Copy Paper	Used by BGS Copy Center for the cost of paper in their print jobs that are billed back to departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525350	Cost of Copy Supplies	Used by BGS Copy Center for the cost of printing supplies in their print jobs that are billed back to departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525360	Cost of Outside Printing & Dup	Used by BGS Copy Center for outsourcing print jobs to other print facilities.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525400	Cost of Goods Sold	Used by BGS for Purchasing card purchases and Surplus Property goods sold.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525415	Cost of Gasoline	Used by AOT Central Garage and BGS Fleet for the cost of gas billed back to departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
525420	Cost of Diesel	Used by AOT Central Garage and BGS Fleet for the cost of diesel billed back to departments.	Cost of Goods Sold	Cost of Goods Sold	Cost of Goods Sold	525000	525999
526000	Self Insured Claims	Used by DHR for FSA, Medical and Dental claim costs.	Operating Expenses	Other Operating Expenses	Claims Expense	526000	526099
526010	Drug Claims	Used by DHR for prescription drug claim costs.	Operating Expenses	Other Operating Expenses	Claims Expense	526000	526099
526015	Drug Claims EGWP	Used by Human Resources to pay drug claims for participants in and EGWP benefit plan	Operating Expenses	Other Operating Expenses	Claims Expense	526000	526099
526020	Mental Health Reimb/Claim	Used by DHR for mental health claim costs	Operating Expenses	Other Operating Expenses	Claims Expense	526000	526099
526030	Other Claims	Used by Center for Crime Victims Services for Health Reimbursement Arrangement Claim costs.	Operating Expenses	Other Operating Expenses	Claims Expense	526000	526099
526100	ASO (Admin Services) Fee	Used by DHR for FSA, Medical and Dental for fees to 3rd party administrator.	Operating Expenses	Other Operating Expenses	Administrative Expense	526100	526199
526110	Admin Miscellaneous	Used mainly by Vets Home for miscellaneous administrative costs	Operating Expenses	Other Operating Expenses	Administrative Expense	526100	526199

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
526230	EAP Premium	DHR uses this account to pay EAP premiums	Operating Expenses	Other Operating Expenses	EmPLY Bene Insur Premium Exp	526200	526299
526240	Reinsurance Premium	DHR uses this to pay for Stop Loss coverage in the Medical plan.	Operating Expenses	Other Operating Expenses	EmPLY Bene Insur Premium Exp	526200	526299
526250	Other Premiums	DHR uses this pay Life Insurance and Long Term Disability Insurance premiums.	Operating Expenses	Other Operating Expenses	EmPLY Bene Insur Premium Exp	526200	526299
526260	OPEB Health Insurance Premium	The Retirement Division uses this to pay for retirees health insurance premiums.	Operating Expenses	Other Operating Expenses	EmPLY Bene Insur Premium Exp	526200	526299
526270	OPEB Life Insurance Premium	The Retirement Division uses this to pay for retirees life insurance premiums.	Operating Expenses	Other Operating Expenses	EmPLY Bene Insur Premium Exp	526200	526299
550000	Grants to Municipalities	Used by departments for grant payments to towns.	Grants	Grants - other than AHS	Municipal & School Dist Grants	550000	550199
550020	Grants to School Districts	Used mainly by Education for grant payments to schools for lunches, drivers ed, tobacco cessation, etc.	Grants	Grants - other than AHS	Municipal & School Dist Grants	550000	550199
550025	Supervised/Assisted Living	Used by Mental Health.	Grants	Grants - other than AHS	Municipal & School Dist Grants	550000	550199
550040	Outpatient	Used by Mental Health.	Grants	Grants - other than AHS	Municipal & School Dist Grants	550000	550199
550050	Nursing Homes	Used by Mental Health.	Grants	Grants - other than AHS	Municipal & School Dist Grants	550000	550199
550055	All Other Children's MH Svcs	Used by Mental Health.	Grants	Grants - other than AHS	Municipal & School Dist Grants	550000	550199
550200	Gr, Awards, Scholarships&Loans	Used by departments for various grant, award, scholarship and loan payments.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550220	Grants	Used for various grant payments	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550240	Loans	Used by DEC and Vermont Housing & Conservation Board.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550260	Other Gr, Awds, Schlshps&Loans	Used for various grant payments	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550265	State Match	Used for state match grant payments	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550270	Incentives - Court	Used by Judiciary to track federal dollars spent on incentives for attendance at drug court.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550275	Assistance/Incentive Programs	to track Assistance to Beneficiaries/Incentive Payments	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550276	School Vaccine Incentive	Incentive Payments	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550280	Wellness Incentives	Used by DHR to track incentive payments to employees that participate in the Wellness programs.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550285	Participant Support Costs	Expenses in this account are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550290	Assistance to Businesses	Assistance payments to businesses as part of ARPA awards	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550400	Restitution to Individuals	Used by Center for Crime Victims Services for restitution payments to individuals.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550410	Restitution Businesses>10k	Used by Center for Crime Victims Services for restitution payments to businesses.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550420	Restitution prior to 7/1/04	Used by Center for Crime Victims Services for restitution payments to individuals for restitution before 7/1/04.	Grants	Grants - other than AHS	Grant/Award/Scholarship/Loan	550200	550499
550500	Other Grants	Used for various grant payments	Grants	Grants - other than AHS	Other Grants - Non AHS	550500	550599
550501	Other Grants-Service Agreemnt	To better identify grant service agreement expenditures since they are 1099 reportable and subject to diversion	Grants	Grants - other than AHS	Other Grants - Non AHS	550500	550599
550502	Other Grants - MOU	The only expenditures charged to this account would be cash transfers by the sending state agency/department as required by a mutually executed Memorandum of Understanding/Agreement (MOU/A) where the nature of the relationship is that of a grantor/grantee per VISION procedure #7 and Administrative Bulletin 5.	Grants	Grants - other than AHS	Other Grants - Non AHS	550500	550599
550510	Cooperative Agreement Payment	Used by Public Safety for payments to towns and sheriff's departments.	Grants	Grants - other than AHS	Other Grants - Non AHS	550500	550599

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Account	Account Descr	Description	Major Object Code	Object Code	Rollup	From	To
551000	Interest Expense	Used by departments that owe interest on non capital items.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551010	Loss on Disp of Fixed Assets	AOT uses this to record capital asset losses upon disposal.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551020	Loss on Investments	Used by Treasurer's Office	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551040	Discount Lost	Used in accounting configuration table	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551050	Expense Accrual	Used by Finance and Management in the year-end CAFR process	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551055	Universal Serv Charge Pay Out	to track Monthly disbursement of fees collected to the Fiscal Agent	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551060	Late Interest Charge	Used to pay late charges.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551065	Penalties	Used by departments that owe fines or penalties to VOSHA, AG, Dept of Labor, etc.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551070	Realized Loss	Used by Retirement to post realized losses on investements.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551080	Unrealized Loss	Used by Lottery to record unrealized loss on investments.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551090	Other Non-Operating Expenses	Used mainly by Retirement to post Defined Contribution expenses.	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551100	Bond Issuance Costs	Used by Treasurer's Office	Nonoperating Expenses	Nonoperating Expenses	Nonoperating Expenses	551000	551199
551200	Bond Principal	Used by Treasurer's Office	Debt Service	Principle Expense	Principle Expense	551200	551299
551210	Note Principal	BGS uses this to pay NORESCO Lease principal.	Debt Service	Principle Expense	Principle Expense	551200	551299
551250	Capital Leases	This is an AM ACCRL\ADJ account	Debt Service	Principle Expense	Principle Expense	551200	551299
551275	GASB 87 Lease Principal	Used by FINOPS Only	Debt Service	Principle Expense	Principle Expense	551200	551299
551276	GASB 96 SBITA Principal	Used by FINOPS Only	Debt Service	Principle Expense	Principle Expense	551200	551299
551300	Interest on Bonds	Used by Treasurer's Office	Debt Service	Interest Expense	Interest Expense	551300	551399
551310	Interest on Notes	Used by Treasurer's Office	Debt Service	Interest Expense	Interest Expense	551300	551399
551320	Interest Expense Leases	BGS uses this to pay NORESCO Lease interest.	Debt Service	Interest Expense	Interest Expense	551300	551399
551325	GASB 87 Lease Interest	Used by FINOPS Only	Debt Service	Interest Expense	Interest Expense	551300	551399
551326	GASB 96 SBITA Interest	Used by FINOPS Only	Debt Service	Interest Expense	Interest Expense	551300	551399
551330	Contra - Interest on Debt	This is an AM ACCRL\ADJ account	Debt Service	Interest Expense	Interest Expense	551300	551399
551390	Partic Withdrawal-Invsmt Pool	Used by Treasurer's Office VPIC	Debt Service	Interest Expense	Interest Expense	551300	551399
551395	Earnings Distrib-Invstmt Pool	Used by Treasurer's Office VPIC	Debt Service	Interest Expense	Interest Expense	551300	551399
551400	Agency Fund Payments	Used by departments with Agency funds to make various payments.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551410	Federal Tax Account	Used by Payroll to make FICA payments to US Treasury.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551420	State Tax Account	Used by Payroll to make State income tax withholding payments to Tax.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551440	State EE Health	Used by Payroll to make Health insurance deduction payment to HR.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551450	State EE Dental	Used by Payroll to make Dental insurance deduction payment to HR.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551460	State EE Life	Used by Payroll to make Life insurance deduction payment to HR.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551470	State EE LTD	Used by Payroll to make LTD insurance deduction payment to HR.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551480	State EE EAP	Used by Payroll to make EAP deduction payment to HR.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
551490	State EE FSA	Used by Payroll to make FSA deduction payment to HR.	Nonoperating Expenses	Agency Funds' Payments	Agency Funds' Payments	551400	551599
552990	Other Direct Grant Expense	Used by Vermont Housing & Conservation Board.	Grants	Grants	Grants Expense	552990	552990