

SECTION 520: TYPES OF EXPENDITURES

1. General. This section of the Accounting Manual introduces a group of sections describing expenditures by "type". As explained in a previous overview section, expenditure types can first be classified as to "regular" or "special", and those classified as "special" can then be further classified as to the specific type of expenditure.
2. Purpose of Type Classification. The purpose of classifying expenditures by type in this group of sections is to provide instructions to departments and agencies relating specifically to the various types identified. There are specific instructions that relate to incurring certain types of expenses, and there are specific instructions that relate to the form and processing requirements for certain types of expenses.
3. Reference to Related Instructions.
 - (a) In the immediately following sections are instructions relating to "regular" and to various "special" types of expenditures, to the extent that such instructions have been documented. These instructions are intended to cover specific legal and administrative requirements relating to a particular type of expenditure, and any additional forms, documents, or procedures relating to the payment of a particular type of expenditure.
 - (b) For the general requirements that apply to all expenditures, refer to Section 550 (Summary Warrant Voucher - General). That section includes the regular vouchering requirements and the usual voucher processing for expenditures.
4. Examples of Type of Expenditures. The following list provides examples of expenditure types as referred to in this section. See the Table of Contents for reference to the actual types covered in the sections immediately following this sections.
 - (a) "Regular" purchases of goods and services
 - (b) Travel
 - (c) Transfers
 - (d) Meals
 - (e) Non-Payroll personal services