

## Appendix H

### EXPENSE ELEMENT DEFINITIONS

**Expense Element E – TAD/TDY Travel of Personnel.** This element is used for reporting any costs incurred in the travel of midshipmen and/or staff personnel. This includes costs for commercial transportation charges, rental of passenger-carrying vehicles, mileage allowances, and subsistence for travelers, such as per diem allowances, telephone expenses, Military Personnel, Navy (MP,N) travel, and meals including Meals Ready to Eat.

**Expense Element M – Utilities and Rents.** Included in this expense element are any expenses for public utilities (other than telephone) as well as equipment rental expenses.

**Expense Element N – Communications.** Items in this expense element include any expenses for communications or communications equipment. This not only means telephone charges, but also charges for message transmittal as well as postage. Rental charges for any communications equipment must also be charged to this expense element including postal box rental and other postal related equipment if paid by the unit.

**Expense Element P – Purchased Equipment Maintenance.** Charges for maintenance of government owned equipment when purchased from non-governmental sources are charged to this expense element. Maintenance provided for vehicles, typewriters, Audio Visual (AV) equipment, postage meter if owned, or, when not under lease agreement, word processors and copiers are examples.

**Expense Element Q – Purchased Services, Other.** This expense element is used to report expenses for contractual maintenance of leased equipment and other services purchased that do not fall into any of the previous categories. Examples of expenses within this element are: tuition, tutoring, maintenance of word processors, postage meter, and copiers if not specified under lease agreements, medical services (e.g. immunizations, physicals, etc.), photographic services, tailoring and alterations, setup of sound systems for parades and ceremonies, and leased vehicles from General Services Administration (GSA) and Public Works Centers.

**Expense Element T – Supplies.** Expenses for consumable supplies with a useful life of less than one year should be charged to this expense element. Examples are: office supplies, subscriptions, photographic supplies, textbooks, student supplies, MP,N uniforms and insignia, and rifle and pistol targets.

**Expense Element V – Petroleum, Oil, Lubricants (POL).** Expenses for petroleum, oil, and lubricants used in the operation and maintenance of vehicles or sailing vessels are to be charged to this expense element. Expenses for vehicle maintenance are to be charged to expense element P and not to expense element V.

**Expense Element W – Equipment.** Expenses for equipment with a usable life of one year or more are to be charged to this expense element. Example: office equipment (when part of a permanent collection). NOTE: Drill rifles and AV equipment are funded by Naval Education Training Command centrally managed funds. DO NOT USE MP,N funds to purchase drill rifles, swords, and flags.

**Expense Element Y – Printing and Reproduction.** Charges for any contracted printing or photostating are to be charged to this expense element. All copier rentals are charged to expense element Q.