Commonly Used Category 1 and 2 Expenditure Accounts

Category 1 Payroll and Benefits

70100	Regular Salaries and Wages - Compensation of all full-time employees for actual time worked (exclude all longevity, leave time and overtime).
70100001	Rgr Hours Worked - Compensation of all full-time employees for actual time worked (Time Codes REGS1, REGS2, REGS3)
70100002	Assault Pay - Compensation for full-time employees who have been assaulted in the performance of their duties (Time Code ASSLT)
70100003	Comp Leave Used Holiday - Compensatory time off for all full-time employees for compensatory time used for Holiday (Time Code CLHOL).
70100004	Comp Leave used Premium – Premium compensatory time off for all full-time employees for compensatory time earned (Time Code CLPRE)
70100005	Compensatory Leave - Compensatory time off for all full-time employees for compensatory time earned (Time Code CLREG).
70100006	Terminal Compensatory Leave - Compensatory time off for all full-time employees for compensatory leave taken after termination. (Time Code TERCL)
70101	Part-Time Salaries & Wages - Compensation of all part-time employees for actual time worked (exclude any longevity, leave time and overtime).
70101001	Part-Time Salaries & Wages - Compensation of all part-time employees for actual time worked (exclude any longevity, leave time and overtime).
70101002	Board Members & Comm Sal/Wage - Includes per diem paid to members of boards and commissions.
70102	Longevity and Bonus Salaries and Wages - Compensation based on years of service or yearly bonuses paid.
70102001	Longevity - Compensation based on years of service.
70102002	Bonus Salaries & Wages - Compensation in the form of bonus.
70103	Other Salaries and Wages - Compensation for actual time worked other than regular, part-time, longevity, leave or overtime (e.g., employee payments for teaching during off-duty hours).
70103001	Suggestion Awards- Compensation for the implementation of a suggestion award
70103002	Legislative Monthly Allowance - Monthly allowance paid members of the Legislature
70103003	Cosmetology Service - Cosmetology service to wards of the State
70103004	Incentive Pay - Payments based on an incentive plan



70103005	Court Reporter - Payments to court reporters. (Employees only)
70103006	Housing Allowance
70103007	Career Ladder
70103008	Grants and Contracts - Employees only
70103009	Grievances
70103010	Uniform Allowance
70103011	Stipend Pay
70103012	Rural Education Program
70103013	Comptroller Office
70103014	VBA Earnings
70103015	Severance Pay
70104	Overtime - Cost of overtime paid at straight or premium rates
70104001	Regular Overtime - Cost of overtime paid at straight rates (Time Code ROT)
70104002	Premium Overtime - Cost of overtime paid at premium rates (Time Code POT)
70105	Paid Annual and Terminal Leave - Cost of annual leave taken during a pay period (include terminal leave).
70105001	Annual Leave - Cost of annual leave taken during a pay period (Time code AL)
70105002	Terminal Leave - Cost of paying out annual leave at termination (Time Code TER)
70105003	Family & Medical Leave Annual - Annual (Time Code FMLAL)
70106	Paid Sick Leave - Cost of sick leave on account of employee illness, disability, or medical and dental appointments taken during a pay period (this includes illness or death in employee's immediate family).
70106001	Sick Leave - Cost of sick leave on account of employee illness, disability, or medical and dental appointments taken during a pay period. (Time code SL)
70106002	Family Sick leave - Cost of sick leave on account of sickness in an employee's immediate family. (Time code SLF)
70106003	MaternityPaternityAdptnLveWPay - Cost of sick leave paid during maternity/paternity/adoption leave (Time Code MPA)
70106004	Sick Leave Excludable - Cost of sick leave paid out that is excludable from FICA (Time Code SLEX)



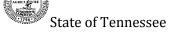
70106005	Family & Medical Leave Sick - Sick (Time Code FMLSL)
70107	
70107001	Holiday Special With Pay - Special with pay
70107002	Holiday Terminal Leave - Terminal leave paid for a holiday
70108	Paid Other Leave - Includes cost of all other leave such as military leave, educational leave, three days bereavement leave given for a death in employee's immediate family, etc.
70108001	Administrative Leave With Pay (Time code ADM)
70108002	Adm Bereavement Leave With Pay (Time Code BER)
70108003	AdmStateExamInterviewLveWpay (Time Code ADMIV)
70108004	Adm Election Leave With Pay (Time Code ADMEL)
70108005	Adm Health Services Lve WPay (Time Code ADMHS)
70108006	AdmUninhabitablBuildingLveWPay (Time Code ADMUB)
70108007	AdmInclementWeatherLeaveWPay (Time Code ADMIW)
70108008	SpcialMilitaryOperationLveWPay (Time Code MILSP)
70108009	Military Leave With Pay (Time Code MIL)
70108010	Educational Leave With Pay (Time Code EDU)
70108011	SpecialDisasterReliefSrvLve (Time Code AMDRC)
70108012	Civil Leave State of Tennessee - Civil Leave (Time Code CIV)
70108013	Adm Leave Teacher Personl Time - Teacher Personal Time
70199	Interdepartmental Salary Distribution - This account is to be used to redistribute salary costs to others by journal voucher. Both the debit and credit should be charged to this account. Charges for payroll costs of employees who transfer to a different department should use the normal payroll account code.
70199000	Interdepartmental Salary
702	Benefits
70200000	Retirement - Cost of State's contribution for retirement.
70201000	FICA - Cost of State's contribution for FICA.



70202	Group Insurance
70202001	Group Life Insurance – Cost of State's contribution for group life insurance.
70202002	Health Insurance - Cost of State's contribution for group medical/dental insurance.
70203000	Unemployment Compensation - Cost to State for state unemployment benefits.
70204000	Medicare FICA - The cost of State's contribution for Medicare FICA.
70205000	Sick Bank Donations - The charge to the departments for employees donating to the sick leave bank.
70206000	401K Match - The charge against the departmental budget for the State share of the 401K match.
70207000	Housing Maintenance - The charge against the departmental budget for employees residing in state owned housing.
70208000	Military Housing Allowance - Housing allowance paid to State active duty members of the military
70209000	Military Subsistence Allowance - Subsistence allowance paid to State active duty members of the military
70299000	Intrdprtmntl Ee Benefit Dstbtn - This account code is to be used to redistribute employee benefit costs to others by journal voucher. Both the debit and credit should be charged to this account. Costs for benefits of employees that transfer to a different department should use the normal payroll account code.

CATEGORY 2 - OTHER EXPENSES

703	Travel - This expenditure classification includes the cost of travel and subsistence of State employees or prospective employees. Destination should determine if charge is made to in-state or out-of-state accounts. Charges for the use of State-owned vehicles should also be made to account 72527000.
70300000	In-State Mileage - Cost of mileage for in-state travel in personal vehicles.
70301000	In-State Airfare - Cost of in-state commercial airfare.
70302000	In-State Meals/allowances - Cost of in-state meals.
70303000	In-State Lodging/allowances - cost of in-state lodging.
70304000	In-State Per Diem Costs - Includes cost of per diem paid to cover travel expenses (mostly used by the legislature).
70308000	Moving Charges - All costs of moving an employee from one location to another (includes mileage, lodging and meals)
70309000	In-State Travel Other- Cost of in-state commercial transportation (bus, train, taxi, limousine, etc.), excluding airplane. Rental of passenger vehicles while on approved in-

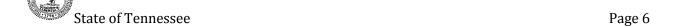


state travel. Costs for parking, tolls, rent of military aircraft, etc. All other miscellaneous costs connected with in-state travel including check-in fees, etc. (see account 70903000 for food for meetings).

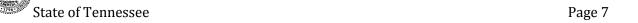
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70310000	Out-Of-State-Airplane - Cost of out-of-state airfare.
70311000	Out-of-State-Travel Other- Cost of out-of-state commercial transportation (bus, train, taxi, limousine, etc.), excluding airplane. Rental of passenger vehicles while on approved out-of-state travel. Costs for parking, tolls, rent of military aircraft, etc. All other miscellaneous costs connected with out-of-state travel including check-in fees, etc. (see account 70903000 for food for meetings).
70312000	Out-of-State Meals - Cost of out-of-state meals.
70313000	Out-of-State Mileage - Cost of mileage for out-of-state travel in personal vehicles.
70314000	Out-of-State Lodging - Cost of out-of-state lodging.
704	Printing, Duplicating and Film Processing - This account code includes the cost of all printed materials, duplicating costs, optical scanner charges and film processing charges. (TRICOR – see 72520000)
70401000	Printing by Vendors - Includes the cost of printing brochures, documents, handbooks, tags, envelopes, letterheads, forms, business cards, reproduction etc., by vendors.
70403000	Photo and Film Processing- Including costs of photos, CD's, videos, etc.
70499000	Other Misc Imaging Costs - Includes other miscellaneous items not included above.
705	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000 .
705	Utilities and Fuel - This account includes the cost of utilities such as electricity, water,
	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000 .
70500000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose.
70500000 70501000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose. Water - Cost of water services.
70500000 70501000 70502000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose. Water - Cost of water services. Other heating fuels - Cost of coal and heating oil used for heating purposes.
70500000 70501000 70502000 70503000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose. Water - Cost of water services. Other heating fuels - Cost of coal and heating oil used for heating purposes. Waste Removal - Cost of garbage pickup and disposal, includes medical waste disposal
70500000 70501000 70502000 70503000 70504000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose. Water - Cost of water services. Other heating fuels - Cost of coal and heating oil used for heating purposes. Waste Removal - Cost of garbage pickup and disposal, includes medical waste disposal Sewage - Cost of sewage services.
70500000 70501000 70502000 70503000 70504000 70505000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose. Water - Cost of water services. Other heating fuels - Cost of coal and heating oil used for heating purposes. Waste Removal - Cost of garbage pickup and disposal, includes medical waste disposal Sewage - Cost of sewage services. Gas - Cost of gas for heating purposes.
70500000 70501000 70502000 70503000 70504000 70505000 70506000	Utilities and Fuel - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to 70600000. Electricity - Cost of electricity for any purpose. Water - Cost of water services. Other heating fuels - Cost of coal and heating oil used for heating purposes. Waste Removal - Cost of garbage pickup and disposal, includes medical waste disposal Sewage - Cost of sewage services. Gas - Cost of gas for heating purposes. Utilities-Steam



706	Communications and Shipping Costs - This account code includes all communication costs, such as telephone, telegraph, internet access and postage, as well as certain freight and shipping charges described below.
70600000	Telecommunications - All telephone and telegraph expenses including WATS lines, telephone installation charges, teleconferencing etc. that are paid directly to the vendor by the department. (Interdepartmental telephone system charges are classified as 72503000 .)
70601000	Postal Charges - Cost of postage and related items such as box rentals.
70602000	Freight and Express Charges - Freight and express charges for package delivery, freight services, express or urgent deliveries, freight and express charges not included in cost of merchandise
70603000	Pagers – Pay to Vendors - Charges paid directly to the vendor by the department. (Interdepartmental charges for pagers are to be classified as 72503000).
70604000	Cellular Phone - Pay to Vendor - Charges paid directly to the vendor by the department. (Interdepartmental charges for cellular telephone are to be classified as 72503000).
70605000	Penalties - Communication Bills - Includes discounts lost or fees added for late payment.
70606000	Internet Access Fees to Vendor - The cost of accessing the internet (Interdepartmental charges for internet access are to be classified as 72503000).
70699000	Other Communications Costs – including radio frequency license.
707	Maintenance, Repairs and Services Performed By Others - This account includes the cost of maintenance performed or repairs made by commercial firms. Includes cost of parts installed and labor charges by a non-State agency. Supplies, materials or equipment purchased separate from a service for maintenance or repairs should be charged to another account as appropriate. Repairs to motorized equipment should be charged to account 711XXXXXX.
70701000	Maintenance Ofc Equip NonSt - Cost of routine repairs and maintenance of typewriters, adding machines, etc., by agencies not a part of State government
70702000	Maintenance of Plant Equipment - Cost of maintaining or routine servicing of machinery and operating equipment, e.g., maintenance of a printing press.
70703000	Maint Enginr Lab & Sciftc Equ - Cost of adjusting and repairing technical equipment.
70706000	Other Maint & Srvcs Bld NonSt - Cost of upkeep and maintenance of buildings and facilities by non-State agencies not included in another account code.
70708000	Maintenance of Grounds NonSt - Cost of upkeep of grounds, including grass cutting, fertilizer, etc.



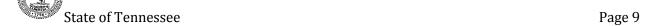
70710000	Janitorial/Custodial Services - Cost of upkeep and maintenance of buildings and facilities by non-State agencies including janitorial service, fire protection, and pest control.
70711000	Laundry and Linen Services - Costs of linens, towels, and uniforms services provided by non-State agencies.
70712000	Security Services - Cost of security for state facilities (i.e. guards, monthly monitoring fees)
70799000	Other
708	Third Party Professional and Administrative Services- This account code includes the expenditures for professional and administrative services rendered by a third party vendor as well as expenditures for professional associations, dues and subscriptions. (See account 725XXXXX for services rendered by another State Agency.)
70800000	Court Reporter Services - Costs of court reporter services rendered by vendors
70801000	Veterinarian Services - Costs of veterinarian services rendered by vendors.
70802000	Document Destruction Services - Cost for third parties to destroy or shred documents.
70803000	Gen Business Consulting Srvcs - Professional services rendered by third party vendors, including actuaries, accountants, and auditors but excluding medical, legal, architect, engineers and advertising services described below. Does not include travel (see 70814000)
70804000	Medical Services - Costs of medical services rendered by third party vendors, provided by nurses, physicians and similar health care professionals that are not covered above.
70805000	Attorney Fees - Attorney fees by third parties.
70806000	Advertising Services - Cost of advertising, including notices to the general public for any purpose. Include in this account exhibit booth fees.
70807000	Organization Memberships/Dues - Cost of memberships and dues to professional organizations.
70808000	Publication Subscriptions - Cost of periodicals, journals, professional or technical publications.
70810000	Dental Services - Costs of dental services rendered by third party vendors.
70811000	Interpreting Services - Costs of providing for interpretive services for hearing impaired, seeing impaired, and language translators.
70812000	Architect and Engineers - Professional services rendered by architect and engineers.
70812001	Consulting Services - Design
70812002	Consulting Services - Const Eng - Construction Engineering



70812003	Cons Services-Archit Serv - Architectural Services
70812004	Cons Services-Bridge Insp
70813000	Physical Therapy - Costs of physical therapy, occupational therapy & speech therapy rendered by third party vendors.
70814000	Travel by third party vendors - Travel costs paid to third party vendors
70815000	Honorariums - Honorariums paid to third parties
70816000	Other Legal Services - Other legal services not identified in this classification. Includes court costs.
70899000	Other – Includes temporary staffing, catering, dietary, notary costs, moving expense for office relocation, etc
70899001 70899002 70899003 70899004 70899005	Cons Services – Other Studies Cons Services – Testing Serv Consulting Service – Traffic Eng Cons Services–Env Impact Study Consulting Services–ROW
70899006	Clsng Agts, Title Co, Appraisers
70899007	Photo Lab
70899007 709	Supplies and Office Furniture - This account includes supplies and materials used in the normal operation of a business unit. It also includes equipment items with a useful life expectancy of less than three years or a value of less than \$5000.00. This equipment is identified as Sensitive Minor equipment by the Asset Management Section of Accounts. Computer-related supplies and minor equipment are charged within account code 722XXXXX.
	Supplies and Office Furniture - This account includes supplies and materials used in the normal operation of a business unit. It also includes equipment items with a useful life expectancy of less than three years or a value of less than \$5000.00. This equipment is identified as Sensitive Minor equipment by the Asset Management Section of Accounts. Computer-related supplies and minor
709	Supplies and Office Furniture - This account includes supplies and materials used in the normal operation of a business unit. It also includes equipment items with a useful life expectancy of less than three years or a value of less than \$5000.00. This equipment is identified as Sensitive Minor equipment by the Asset Management Section of Accounts. Computer-related supplies and minor equipment are charged within account code 722XXXXX. Office Supplies & Furniture- Includes the cost of such supplies as bond paper, folders, pencils, chairs, file cabinets, open office landscaping and other items necessary for the proper operation of an office (including fax cartridges). Does not include printer cartridges
709 70900000	Supplies and Office Furniture - This account includes supplies and materials used in the normal operation of a business unit. It also includes equipment items with a useful life expectancy of less than three years or a value of less than \$5000.00. This equipment is identified as Sensitive Minor equipment by the Asset Management Section of Accounts. Computer-related supplies and minor equipment are charged within account code 722XXXXX. Office Supplies & Furniture- Includes the cost of such supplies as bond paper, folders, pencils, chairs, file cabinets, open office landscaping and other items necessary for the proper operation of an office (including fax cartridges). Does not include printer cartridges and supplies which should be coded to 72201000. Training Supplies - Includes the cost of supplies ordinarily used for classroom or general education purposes, such as examination papers, visual aids, books, specimens,



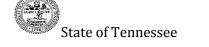
70904000	Janitorial & Maint Supplies - Includes the cost of all supplies required in the maintenance, operation and repair of buildings and grounds, such as brooms, mops, brushes, buckets, soap, cleaning solvents, washers, faucets, light bulbs and fuses.
70905000	Operational Supplies - Includes the cost of those items necessary for operation of an agency, which are not covered in another category. Examples are hand tools, mattresses for an institution; supplies for the print shop; recreational equipment, etc.
70907000	Agricultural Supplies - Includes the cost of all food, medical supplies, etc., used for livestock, animals and poultry.
70908000	Highway Supplies - Includes asphalt, road oil, concrete, sand, stone, culverts, etc.
70910000	Uniform Supplies - Cost of uniforms, protective gear, and similar apparel items provided to State employees who are furnished apparel by the State. (For uniform services see account 70711000).
70911000	Clothing Supplies - Cost of clothing, shoes, and articles (buttons, cloth, thread, zippers, etc.) to make clothing to be worn by offenders, patients, and other wards of the State.
70912000	Fish and Wildlife Supplies - Costs for fish and other marine life, and fowl and game in order to expand, improve, or maintain fish and wildlife populations. Include materials used in habitat reparation and development.
70913000	Food Service Supplies - Includes costs for dishes, silverware, paper cups, glasses, paper dishes, paper napkins, table clothes, and similar food service supplies used in preparing, cooking, and serving food. (Food items bought for the purpose of resale, use 71500000 .)
70914000	Personal Care Supplies - Cost of combs, hairbrushes, shampoo, soap, toothbrushes, toothpaste, and similar supplies used for personal hygiene
70915000	Law Enforcement Supplies&Equip (less than \$5,000) - Includes costs of weapons, ammunition, flares, smoke bombs, tear gas, and similar law enforcement supplies.
70916000	Books - Cost for books, films, CD's and recordings not used for training.
70917000	Bottled Water - Cost of bottled water.
70999000	Sensitive Minor Equipment (less than \$5,000) - Includes sensitive items as determined by the Asset Management Section in the Division of Accounts that are not included above. Computers that cost less than \$5000 should be charged to 72299000 (See the Sensitive Item listing for the detail as to what is to be included in this account code.)
710	Rentals and Insurance - Rent, lease or insurance payments of buildings or property.
71001000	Rent or Lease Bldgs from NonSt - Payments to non-State agencies for the occupancy of buildings for office space, storage, etc.
71002000	Rent or Lease Land from NonSt - Payments for the use of land, for example, agricultural, recreational and other purposes, including easements.



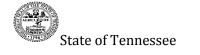
71004000	Rent or Lease of Equipment - Payments for the use of equipment, including alarm systems but excluding data processing equipment (72202000) and copying equipment (71008000). Also, include rental or lease of passenger vehicles.
71005000	Insurance Pymnt Premiums NonST
71007000	Surety Bond Premiums
71008000	Rent Lease Reproduction Equip - The rent or lease of reproduction equipment. Not to include computers or data processing equipment. These items should go to 72202000 .
71099000	Other - including film rentals, etc.
711	Motor Vehicle Operation - Includes all expenditures for the operation and maintenance of motorized equipment, including automobiles, trucks, tractors, heavy road machinery, firefighting equipment, airplanes, boats, etc.
71100000	Kerosene, Oil and Lubricants - includes Jet fuel
71102000	Accessories and Parts - Cost of tires, tubes, accessories and parts not included in cost of repairs
71104000	Repairs by Non-State Agency - Includes cost of parts installed and labor charges by a non-State agency.
71106000	License Tags- Costs for decals, license tags, etc.
71107000	Wreck Damage - Cost to repair wreck damage to state vehicles
71108000	Gasoline
71109000	Diesel Fuel
71199000	Other
712	Awards and Indemnities
71200000	Awards ResidentsStInstitutions - Awards or allowances for special duties, incentive programs, discharge, parole, etc.
71201000	Awards to Employees - Includes cost of all awards recognizing meritorious service by employees, service pins, certificates, etc.
71202000	Miscellaneous Awards - Includes cost of rewards and awards to the general public in recognition of special services rendered to the State.
71203000	Death Claims - Any sum paid by the State in connection with a death claim for which the State is held responsible.
71204000	3rdParty Personal Injury Claim – Compensatory damages paid by the state in connection with physical injuries or sickness of a third party for which the state is held responsible.



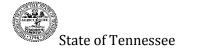
71205000	Employee Personal Injury Claim - Compensatory damages paid by the state in connection with physical injuries or sickness of an employee for which the state is held responsible.
71206000	3rdParty Property Damage Claim - Any sum paid by the State in connection with damage to property of a third party for which the State is held responsible.
71207000	Employee Property Damage Claim - Any sum paid by the State in connection with damage to property of a State employee for which the State is held responsible.
71208000	3rd Party Punitive/Comp Damages – All punitive damages; and, compensatory damages for nonphysical injuries or sickness, such as employee discrimination, awarded to third parties.
71210000	Damage Claims to St Property - Damage claims to state property (hail, floor, tornado, etc).
71211000	Awards to Students - Awards made to students for special recognition, etc.
71299000	Other – includes punitive/compensatory damages for nonphysical injuries or sickness paid to employees (not considered wages).
713	Grants and Subsidies
71300000	Subsidies to Other St Agencies - Payments of state appropriations to State Agencies.
71301000	Grants & subsidies to Counties
71302000	Grants and subsidies to Cities
71303000	Grants & subsidies SchDistrcts
71304000	Grants & Subsidies to 501(c)(3) org - like associations and commissions.
71305000	Payments Inpatient Hosptaliztn – payments made to hospitals on the behalf of individuals.
71306000	Payments to Individuals – Payments made to individuals who are grant recipients that are <u>not</u> reportable on a 1099.
71307000	Non medical payments - Payments to organizations for non-medical purposes (not covered under 71304000).
71308000	Other medical payments - Other medical payments made on behalf of individuals to doctors, pharmacies, etc not covered under account 71305000.
71309000	Payments to Federal Gov
71310000	Legal Fees paid behalf individ
71311000	Housing Assistance - Payments made to landlords for housing assistance.



71312000	Paymts Foster ChildC&AdptnAst - Payments for foster care, child care assistance and adoption assistance.
71313000	Other Reportable Payments - Other payments made that are reportable on a 1099.
71399000	Other Grant Payments – Other payments made that are <u>not</u> reportable on a 1099.
714	Unclassified Expenses
71400000	Unclassified - this code is to be used only after all other accounts have been found inapplicable. Clearance from the Division of Accounts is to be obtained prior to its use.
71402000	Payment of interest - under the Prompt Payment Act. Also, includes late payment penalties. Use 71900000 for lost discounts. Exceptions are 70508000 for utility discounts lost/penalties and 70605000 for communications discounts lost or late fees.
71404000	Disallowances
715	Inventory - Component items or finished products purchased for the specific purpose of resale.
71500000	Commissary Items for resale
71501000	Items for Manufacture - Includes all goods purchased for manufacture of a product to be sold.
71503000	Inventory Adjustments - Adjustments to inventory due to spoilage, loss, etc.
716	Equipment - Equipment consists of machinery, implements, tools, furniture, livestock, vehicles and other apparatus with a unit cost of \$5,000 or more, with a minimum useful life expectancy of three years, which does not lose its identity when used for the purpose intended. Freight charges and installation costs should be included as cost of equipment.
	• •
71600000	Computer Equipment - To include the purchase of computer equipment, mid-level and server based software that has a purchase price of \$5,000 or greater, to include installation and freight/delivery charges.
71600000 71601000	server based software that has a purchase price of \$5,000 or greater, to include
	server based software that has a purchase price of \$5,000 or greater, to include installation and freight/delivery charges.
71601000	server based software that has a purchase price of \$5,000 or greater, to include installation and freight/delivery charges. Lab & Scientific Equipment
71601000 71602000	server based software that has a purchase price of \$5,000 or greater, to include installation and freight/delivery charges. Lab & Scientific Equipment Medical Equipment
71601000 71602000 71603000	server based software that has a purchase price of \$5,000 or greater, to include installation and freight/delivery charges. Lab & Scientific Equipment Medical Equipment Training & Educational Equip



71607000	Marine Equipment - to include items such as boats, outboard motors, floating docks, and boat trailers
71608000	Passenger Vehicles – to be used for the purchase of titled equipment which will include cars, trucks, dump trucks, & trailers > 16'. Also to include ATVs, golf carts, and gators.
71609000	Shop Equipment
71610000	Textile Equipment
71611000	Bldg & Electric Systems Equip
71612000	Construction & Land Maint Equip – items to include in this category are arrow boards, excavators, cranes, and bulldozers. Titled equipment is to be coded in 71608000.
71613000	Food Service Equipment
71614000	Furniture & Office Equipment
71615000	Parks & Recreation Equipment
71616000	Agricultural Equip & Livestock
71617000	Weapons
71618000	Art Objects
717	Land - This account includes all purchases of land made by the State for the erection of buildings, storage, right-of-way, game preserves, forests, State parks, and other uses.
717 71700000	erection of buildings, storage, right-of-way, game preserves, forests, State parks,
	erection of buildings, storage, right-of-way, game preserves, forests, State parks, and other uses.
71700000	erection of buildings, storage, right-of-way, game preserves, forests, State parks, and other uses. Land – Purchase of land for other than right-of-way Purchase of Land Right-of-Way - To include cost of land for highways, utilities and
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71700000 71702000 71702001 71702002 718	erection of buildings, storage, right-of-way, game preserves, forests, State parks, and other uses. Land – Purchase of land for other than right-of-way Purchase of Land Right-of-Way - To include cost of land for highways, utilities and other rights-of-way. Court Deposits and Payments for Right of Way Oth Pmnts to Prop Owners for Right of Way Buildings- This account includes all building costs, including purchases, construction, improvements and renovation. Buildings - Cost of buildings for occupancy purposes. (Include cost of land in



71900000 Lost Discounts - The amount of discounts lost by the State. Exceptions are **70508000** for utility discounts lost/penalties and **70605000** for communications discounts lost or late fees. Other interest and penalty charges should be charged to **71402000**.

720 Highway Construction and Improvements Other Than Buildings - This account code includes all new construction of highways and bridges, and all improvements to land of a permanent nature other than buildings.

72000000 **Construction of Hwy BridgesLocGov** - Payments to local governments.

72001000 Construction of Hwys BridgesContr - Payments to contractors.

72002000 Land Improvements (other than building) - Cost of improvements such as streets, roads, bridges, tunnels, walks, walls, pavements, outdoor swimming pools, golf courses, landscaping, utility distribution systems. (Does not include the construction of highways.)

72099000 Other Construction

721 Training of State Employees

72101000 In-service training - Payments for in-service training costs sponsored by the State for State employees. Includes tuition, enrollment fees, registration fees, consumable supplies, materials, etc. (Travel related to the training is to be charged to account 703. Cost related to meeting facilities should be charged separately.)

Out-service training - Payments for out-service training costs for employees sponsored by an external vendor, including all universities and colleges that are open to the general public. Includes tuition, enrollment fees, registration fees, consumable supplies, materials, etc. (Travel related to the training is to be charged to account 703. Cost related to meeting facilities should be charged separately.)

722 Computer Related Items

72200000 **Maint of Data Processing Equip** – Maintenance performed on all hardware

72201000 **Data Processing Supplies** - Includes the cost of supplies used in data processing (e.g., printer toner cartridges, disks, thumb drives, etc.) This code also includes the initial purchase of computer software license fees when the software does not meet the capitalization requirements, or the renewal of licenses for capitalized software. (Note: fax machine cartridges are charged to **70900000**.)

72202000 Rent or Lease Data Process Equip - Payments for the use of computer-related/data processing equipment rented, or leased, from non-state agencies. Not to include the rental of copiers.

72203000 **Data Processing Srvcs by NonSt** – Cost of computer-related services rendered by a non-State agency. This code is to include the purchase of computer warranties, data storage fees (Ex: Iron Mountain charges), software/hardware support, and data processing fees.

72299000 **Sensitive Minor Computers (less than \$5,000)** – Includes sensitive computer items as determined and identified by the Asset Management Section in Accounts.

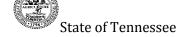
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725	Professional Services Provided by Other State Agencies - This account includes the cost of professional and administrative services rendered by another State agency.
72500000	Data processing Services - Cost of data processing services provided by Finance and Administration, Office of Information Resources.
72501000	POST Billing - Interdepartmental charges for using the General Services' equipment inventory system, Property of the State of Tennessee (POST).
72502000	DOA Statewide Accounting Bill - Interdepartmental charges for Finance and Administration, Division of Account's Statewide Accounting
72503000	Telephone Billing - Interdepartmental charges for telecommunications and LAN/WAN node fees billed by Finance and Administration, Division of Billing Services.
72504000	Payroll Billing - Interdepartmental charges for processing payroll by Finance and Administration, Division of Accounts.
72505000	State Audit Billing - Interdepartmental charges for auditing services provided by the Comptroller's Division of State Audit.
72506000	Space Planning Srvcs Billing - Interdepartmental charges for office and space design billed by Finance and Administration, Division of Capital Projects/Real Property Management.
72507000	Records Management Billing - Interdepartmental charges for archive storage and records management provided by General Services, Division of Records Management.
72508000	Lock Box Billing - Interdepartmental charges for remittance processing services provided by the Department of Revenue.
72509000	Gen Srvc Purchasing Billing - Interdepartmental charges for General Services' Purchasing Division.
72510000	SEIS and Merit Billing - Interdepartmental charges for Department of Personnel's State Employee Information System (SEIS) as well as other services provided by Personnel for examinations, recruitment, etc.
72511000	Cook-Chill Admin Billings - Interdepartmental charges for administrative costs of General Services' Comprehensive Food Services Division.
72512000	Attorney General Billings - Interdepartmental charges for legal services provided by the Attorney General's office.
72513000	SOS Admin Judges Billing - Interdepartmental charges for services provided by the Secretary of State's Administrative Judges.
72514000	Boiler & Elevator Inspection - Interdepartmental charges for boiler and elevator inspections performed by a state agency.
72515000	TBI Fingerprint Cards Billing - Interdepartmental charges for researching fingerprint records of potential employees, etc.



72516000	Agency Internal Admin Costs - Reallocation of charges for administrative and fiscal services within a department.
72517000	Agency Internal Systems Costs - Reallocation of charges for information system management functions within a department.
72518000	Fund 15 Equip Replacement - Interdepartmental charges for fund 15 equipment replacement billed by Finance and Administration, Office of Information Resources
72519000	Agency Laboratory Services - Interdepartmental charges for laboratory services provided by a state run laboratory.
72520000	Printing & Reproduction by St - Includes the cost of printing pages, brochures, documents, envelopes, letterheads, forms, reproduction etc., by State agencies.
72521000	Maint & Srvc of Building by St - Cost of upkeep and maintenance of buildings and facilities by another State agency.
72522000	Maint of Grounds by St - Cost of upkeep of grounds by another State agency, including grass cutting, fertilizer, etc.
72523000	Rent or Lease Bldg Property St - Payment to other State agencies for use of buildings or property. This includes facilities and/or equipment.
72524000	Repairs of Motor Vehicle by St - Includes cost of parts installed and labor charges by a State Agency.
72525000	MV Maint & Operational Supply - Includes cost of gas, oil and other vehicular maintenance and operating supplies furnished by one State agency to another.
72526000	Insurance payments to other St – Insurance payments to other State agencies.
72527000	State-Owned Vehicle Mileage - Cost of charges for State-owned vehicles (motor pool billings or billings by other State agencies at mileage rates or flat charge rates).
72528000	Edison Billing
72599000	Other - Any other charges for professional or administrative services performed by a State agency that are not specifically identified elsewhere.



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