

# Commonly Used Category 1 and 2 Expenditure Accounts

## Category 1 Payroll and Benefits

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



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



<b>Account Code</b>	<b>Description</b>
70106005	<b>Family &amp; Medical Leave Sick - Sick</b> (Time Code FMLSL)
<b>70107</b>	
70107001	<b>Holiday Special With Pay – Special with pay</b>
70107002	<b>Holiday Terminal Leave - Terminal leave paid for a holiday</b>
<b>70108</b>	<b>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.</b>
70108001	<b>Administrative Leave With Pay</b> (Time code ADM)
70108002	<b>Adm Bereavement Leave With Pay</b> (Time Code BER)
70108003	<b>AdmStateExamInterviewLveWpay</b> (Time Code ADMIV)
70108004	<b>Adm Election Leave With Pay</b> (Time Code ADMEL)
70108005	<b>Adm Health Services Lve WPay</b> (Time Code ADMHS)
70108006	<b>AdmUninhabitableBuildingLveWPay</b> (Time Code ADMUB)
70108007	<b>AdmInclementWeatherLeaveWPay</b> (Time Code ADMIW)
70108008	<b>SpicalMilitaryOperationLveWPay</b> (Time Code MILSP)
70108009	<b>Military Leave With Pay</b> (Time Code MIL)
70108010	<b>Educational Leave With Pay</b> (Time Code EDU)
70108011	<b>SpecialDisasterReliefSrvLve</b> (Time Code AMDRC)
70108012	<b>Civil Leave State of Tennessee - Civil Leave</b> (Time Code CIV)
70108013	<b>Adm Leave Teacher Personl Time - Teacher Personal Time</b>
<b>70199</b>	<b>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.</b>
70199000	<b>Interdepartmental Salary</b>
<b>702</b>	<b>Benefits</b>
70200000	<b>Retirement - Cost of State's contribution for retirement.</b>
70201000	<b>FICA - Cost of State's contribution for FICA.</b>



<b>Account Code</b>	<b>Description</b>
<b>70202</b>	<b>Group Insurance</b>
70202001	<b>Group Life Insurance</b> – Cost of State’s contribution for group life insurance.
70202002	<b>Health Insurance</b> - Cost of State's contribution for group medical/dental insurance.
70203000	<b>Unemployment Compensation</b> - Cost to State for state unemployment benefits.
70204000	<b>Medicare FICA</b> - The cost of State's contribution for Medicare FICA.
70205000	<b>Sick Bank Donations</b> - The charge to the departments for employees donating to the sick leave bank.
70206000	<b>401K Match</b> - The charge against the departmental budget for the State share of the 401K match.
70207000	<b>Housing Maintenance</b> - The charge against the departmental budget for employees residing in state owned housing.
70208000	<b>Military Housing Allowance</b> - Housing allowance paid to State active duty members of the military
70209000	<b>Military Subsistence Allowance</b> - Subsistence allowance paid to State active duty members of the military
70299000	<b>Intrdprtmntl Ee Benefit Dstbtn</b> - 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**

<b>Account Code</b>	<b>Description</b>
<b>703</b>	<b>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.</b>
70300000	<b>In-State Mileage</b> - Cost of mileage for in-state travel in personal vehicles.
70301000	<b>In-State Airfare</b> - Cost of in-state commercial airfare.
70302000	<b>In-State Meals/allowances</b> - Cost of in-state meals.
70303000	<b>In-State Lodging/allowances</b> - cost of in-state lodging.
70304000	<b>In-State Per Diem Costs</b> - Includes cost of per diem paid to cover travel expenses (mostly used by the legislature).
70308000	<b>Moving Charges</b> - All costs of moving an employee from one location to another (includes mileage, lodging and meals)
70309000	<b>In-State Travel Other-</b> Cost of in-state commercial transportation (bus, train, taxi, limousine, etc.), excluding airplane. Rental of passenger vehicles while on approved in-



Account Code	Description
	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).
70310000	<b>Out-Of-State-Airplane</b> - Cost of out-of-state airfare.
70311000	<b>Out-of-State-Travel Other</b> - 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	<b>Out-of-State Meals</b> - Cost of out-of-state meals.
70313000	<b>Out-of-State Mileage</b> - Cost of mileage for out-of-state travel in personal vehicles.
70314000	<b>Out-of-State Lodging</b> - Cost of out-of-state lodging.
<b>704</b>	<b>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)</b>
70401000	<b>Printing by Vendors</b> - Includes the cost of printing brochures, documents, handbooks, tags, envelopes, letterheads, forms, business cards, reproduction etc., by vendors.
70403000	<b>Photo and Film Processing</b> - Including costs of photos, CD's, videos, etc.
70499000	<b>Other Misc Imaging Costs</b> - Includes other miscellaneous items not included above.
<b>705</b>	<b>Utilities and Fuel</b> - This account includes the cost of utilities such as electricity, water, sewage and heating fuel. Telephone expenses should be charged to <b>70600000</b> .
70500000	<b>Electricity</b> - Cost of electricity for any purpose.
70501000	<b>Water</b> - Cost of water services.
70502000	<b>Other heating fuels</b> - Cost of coal and heating oil used for heating purposes.
70503000	<b>Waste Removal</b> - Cost of garbage pickup and disposal, includes medical waste disposal
70504000	<b>Sewage</b> - Cost of sewage services.
70505000	<b>Gas</b> - Cost of gas for heating purposes.
70506000	<b>Utilities-Steam</b>
70507000	<b>Utilities-Chilled Water</b>
70508000	<b>Penalties on Utility Bills</b> - Includes discounts lost or fees added for late payment for utilities and fuel.
70599000	<b>Other Utilities and Fuel</b> - Cost of other utilities and fuel except telephone and telegraph (including cable television).



<b>Account Code</b>	<b>Description</b>
<b>706</b>	<b>Communications and Shipping Costs</b> - 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	<b>Telecommunications</b> - 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 <b>72503000</b> .)
70601000	<b>Postal Charges</b> - Cost of postage and related items such as box rentals.
70602000	<b>Freight and Express Charges</b> - Freight and express charges for package delivery, freight services, express or urgent deliveries, freight and express charges not included in cost of merchandise
70603000	<b>Pagers – Pay to Vendors</b> - Charges paid directly to the vendor by the department. (Interdepartmental charges for pagers are to be classified as <b>72503000</b> ).
70604000	<b>Cellular Phone - Pay to Vendor</b> - Charges paid directly to the vendor by the department. (Interdepartmental charges for cellular telephone are to be classified as <b>72503000</b> ).
70605000	<b>Penalties - Communication Bills</b> - Includes discounts lost or fees added for late payment.
70606000	<b>Internet Access Fees to Vendor</b> - The cost of accessing the internet (Interdepartmental charges for internet access are to be classified as <b>72503000</b> ).
70699000	<b>Other Communications Costs</b> – including radio frequency license.
<b>707</b>	<b>Maintenance, Repairs and Services Performed By Others</b> - 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 <b>711XXXXX</b> .
70701000	<b>Maintenance Ofc Equip NonSt</b> - Cost of routine repairs and maintenance of typewriters, adding machines, etc., by agencies not a part of State government
70702000	<b>Maintenance of Plant Equipment</b> - Cost of maintaining or routine servicing of machinery and operating equipment, e.g., maintenance of a printing press.
70703000	<b>Maint Enginr Lab &amp; Sciftc Equ</b> - Cost of adjusting and repairing technical equipment.
70706000	<b>Other Maint &amp; Srvcs Bld NonSt</b> - Cost of upkeep and maintenance of buildings and facilities by non-State agencies not included in another account code.
70708000	<b>Maintenance of Grounds NonSt</b> - Cost of upkeep of grounds, including grass cutting, fertilizer, etc.



<b>Account Code</b>	<b>Description</b>
70710000	<b>Janitorial/Custodial Services</b> - Cost of upkeep and maintenance of buildings and facilities by non-State agencies including janitorial service, fire protection, and pest control.
70711000	<b>Laundry and Linen Services</b> - Costs of linens, towels, and uniforms services provided by non-State agencies.
70712000	<b>Security Services</b> - Cost of security for state facilities (i.e. guards, monthly monitoring fees)
70799000	<b>Other</b>
<b>708</b>	<b>Third Party Professional and Administrative Services-</b> 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	<b>Court Reporter Services</b> - Costs of court reporter services rendered by vendors
70801000	<b>Veterinarian Services</b> - Costs of veterinarian services rendered by vendors.
70802000	<b>Document Destruction Services</b> - Cost for third parties to destroy or shred documents.
70803000	<b>Gen Business Consulting Svcs</b> - 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	<b>Medical Services</b> - Costs of medical services rendered by third party vendors, provided by nurses, physicians and similar health care professionals that are not covered above.
70805000	<b>Attorney Fees</b> - Attorney fees by third parties.
70806000	<b>Advertising Services</b> - Cost of advertising, including notices to the general public for any purpose. Include in this account exhibit booth fees.
70807000	<b>Organization Memberships/Dues</b> - Cost of memberships and dues to professional organizations.
70808000	<b>Publication Subscriptions</b> - Cost of periodicals, journals, professional or technical publications.
70810000	<b>Dental Services</b> - Costs of dental services rendered by third party vendors.
70811000	<b>Interpreting Services</b> - Costs of providing for interpretive services for hearing impaired, seeing impaired, and language translators.
70812000	<b>Architect and Engineers</b> - Professional services rendered by architect and engineers.
70812001	<b>Consulting Services – Design</b>
70812002	<b>Consulting Services – Const Eng</b> – Construction Engineering



<b>Account Code</b>	<b>Description</b>
70812003	<b>Cons Services-Archit Serv</b> - Architectural Services
70812004	<b>Cons Services-Bridge Insp</b>
70813000	<b>Physical Therapy</b> - Costs of physical therapy, occupational therapy & speech therapy rendered by third party vendors.
70814000	<b>Travel by third party vendors</b> - Travel costs paid to third party vendors
70815000	<b>Honorariums</b> - Honorariums paid to third parties
70816000	<b>Other Legal Services</b> - Other legal services not identified in this classification. Includes court costs.
70899000	<b>Other</b> – Includes temporary staffing, catering, dietary, notary costs, moving expense for office relocation, etc
70899001	<b>Cons Services – Other Studies</b>
70899002	<b>Cons Services – Testing Serv</b>
70899003	<b>Consulting Service – Traffic Eng</b>
70899004	<b>Cons Services–Env Impact Study</b>
70899005	<b>Consulting Services–ROW</b>
70899006	<b>Clsng Agts, Title Co, Appraisers</b>
70899007	<b>Photo Lab</b>
<b>709</b>	<b>Supplies and Office Furniture</b> - 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.
70900000	<b>Office Supplies &amp; Furniture</b> - 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 <b>72201000</b> .
70901000	<b>Training Supplies</b> - Includes the cost of supplies ordinarily used for classroom or general education purposes, such as examination papers, visual aids, books, specimens, etc.
70902000	<b>Medical Dental Lab &amp; Scientific</b> - Includes the cost of all items such as pharmaceuticals, bandages, gauze, corks, braces, general dental and optical supplies, glass tubes, cylinders, instruments, tools and various other scientific and engineering supplies or minor equipment.
70903000	<b>Food and Beverages</b> - Includes the cost of all items of food and drinks for institutions and group meetings



<b>Account Code</b>	<b>Description</b>
70904000	<b>Janitorial &amp; Maint Supplies</b> - 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	<b>Operational Supplies</b> - 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	<b>Agricultural Supplies</b> - Includes the cost of all food, medical supplies, etc., used for livestock, animals and poultry.
70908000	<b>Highway Supplies</b> - Includes asphalt, road oil, concrete, sand, stone, culverts, etc.
70910000	<b>Uniform Supplies</b> - 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 <b>70711000</b> ).
70911000	<b>Clothing Supplies</b> - 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	<b>Fish and Wildlife Supplies</b> - 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	<b>Food Service Supplies</b> - 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 <b>71500000</b> .)
70914000	<b>Personal Care Supplies</b> - Cost of combs, hairbrushes, shampoo, soap, toothbrushes, toothpaste, and similar supplies used for personal hygiene
70915000	<b>Law Enforcement Supplies&amp;Equip (less than \$5,000)</b> - Includes costs of weapons, ammunition, flares, smoke bombs, tear gas, and similar law enforcement supplies.
70916000	<b>Books</b> - Cost for books, films, CD's and recordings not used for training.
70917000	<b>Bottled Water</b> - Cost of bottled water.
70999000	<b>Sensitive Minor Equipment (less than \$5,000)</b> - 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.)
<b>710</b>	<b>Rentals and Insurance - Rent, lease or insurance payments of buildings or property.</b>
71001000	<b>Rent or Lease Bldgs from NonSt</b> - Payments to non-State agencies for the occupancy of buildings for office space, storage, etc.
71002000	<b>Rent or Lease Land from NonSt</b> - Payments for the use of land, for example, agricultural, recreational and other purposes, including easements.



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



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



<b>Account Code</b>	<b>Description</b>
71312000	<b>Paymts Foster ChildC&amp;AdptnAst</b> - Payments for foster care, child care assistance and adoption assistance.
71313000	<b>Other Reportable Payments</b> - Other payments made that are reportable on a 1099.
71399000	<b>Other Grant Payments</b> – Other payments made that are <u>not</u> reportable on a 1099.
<b>714</b>	<b>Unclassified Expenses</b>
71400000	<b>Unclassified</b> - 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	<b>Payment of interest</b> - under the Prompt Payment Act. Also, includes late payment penalties. Use <b>71900000</b> for lost discounts. Exceptions are <b>70508000</b> for utility discounts lost/penalties and <b>70605000</b> for communications discounts lost or late fees.
71404000	<b>Disallowances</b>
<b>715</b>	<b>Inventory - Component items or finished products purchased for the specific purpose of resale.</b>
71500000	<b>Commissary Items for resale</b>
71501000	<b>Items for Manufacture</b> - Includes all goods purchased for manufacture of a product to be sold.
71503000	<b>Inventory Adjustments</b> - Adjustments to inventory due to spoilage, loss, etc.
<b>716</b>	<b>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.</b>
71600000	<b>Computer Equipment</b> - 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.
71601000	<b>Lab &amp; Scientific Equipment</b>
71602000	<b>Medical Equipment</b>
71603000	<b>Training &amp; Educational Equip</b>
71604000	<b>Pho/Duplicating/Print Equip</b>
71605000	<b>Video &amp; Telecom Equipment</b> – to include video conferencing equipment, phone systems, and radios/radio console equipment.
71606000	<b>Airplanes and Helicopters</b>



<b>Account Code</b>	<b>Description</b>
71607000	<b>Marine Equipment</b> - to include items such as boats, outboard motors, floating docks, and boat trailers
71608000	<b>Passenger Vehicles</b> – 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	<b>Shop Equipment</b>
71610000	<b>Textile Equipment</b>
71611000	<b>Bldg &amp; Electric Systems Equip</b>
71612000	<b>Construction &amp; Land Maint Equip</b> – items to include in this category are arrow boards, excavators, cranes, and bulldozers. Titled equipment is to be coded in 71608000.
71613000	<b>Food Service Equipment</b>
71614000	<b>Furniture &amp; Office Equipment</b>
71615000	<b>Parks &amp; Recreation Equipment</b>
71616000	<b>Agricultural Equip &amp; Livestock</b>
71617000	<b>Weapons</b>
71618000	<b>Art Objects</b>
<b>717</b>	<b>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.</b>
71700000	<b>Land</b> – Purchase of land for other than right-of-way
71702000	<b>Purchase of Land Right-of-Way</b> - To include cost of land for highways, utilities and other rights-of-way.
71702001	<b>Court Deposits and Payments</b> for Right of Way
71702002	<b>Oth Pmnts to Prop Owners</b> for Right of Way
<b>718</b>	<b>Buildings- This account includes all building costs, including purchases, construction, improvements and renovation.</b>
71800000	<b>Buildings</b> - Cost of buildings for occupancy purposes. (Include cost of land in 71700000.)
71802000	<b>Building improvements</b> – Improvements; and renovation if it exceeds \$5,000 and meets the criteria for capitalization.
<b>719</b>	<b>Lost Discounts</b>



<b>Account Code</b>	<b>Description</b>
71900000	<b>Lost Discounts</b> - The amount of discounts lost by the State. Exceptions are <b>70508000</b> for utility discounts lost/penalties and <b>70605000</b> for communications discounts lost or late fees. Other interest and penalty charges should be charged to <b>71402000</b> .
<b>720</b>	<b>Highway Construction and Improvements Other Than Buildings</b> - This account code includes all new construction of highways and bridges, and all improvements to land of a permanent nature other than buildings.
72000000	<b>Construction of Hwy BridgesLocGov</b> - Payments to local governments.
72001000	<b>Construction of Hwys BridgesContr</b> - Payments to contractors.
72002000	<b>Land Improvements (other than building)</b> - 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	<b>Other Construction</b>
<b>721</b>	<b>Training of State Employees</b>
72101000	<b>In-service training</b> - 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. )
72102000	<b>Out-service training</b> - 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.)
<b>722</b>	<b>Computer Related Items</b>
72200000	<b>Maint of Data Processing Equip</b> – Maintenance performed on all hardware
72201000	<b>Data Processing Supplies</b> - 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 <b>70900000</b> .)
72202000	<b>Rent or Lease Data Process Equip</b> - 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	<b>Data Processing Srvcs by NonSt</b> – 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	<b>Sensitive Minor Computers (less than \$5,000)</b> – Includes sensitive computer items as determined and identified by the Asset Management Section in Accounts.



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



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

