



## TENNESSEE TECHNOLOGICAL UNIVERSITY BANNER FINANCE ACCOUNT CODE LISTING

EXPENSE CATEGORY	ACCOUNT CODE	DESCRIPTION	DEFINITION
<b>Travel Expenses</b>	73110	Individual Instate	Individual employee travel
	73115	Individual Student Instate	Individual student travel
	73210	Individual Out of State	Individual employee travel
	73215	Individual Student Out of State	Individual student travel
	73220	Individual Out of Country	Individual employee travel
	73221	Individual Student Out of Country	Individual student travel
	73310	Teams and Groups Instate	Organized teams and groups ONLY
	73410	Teams and Groups Out of State	Organized teams and groups ONLY
	73450	Teams and Groups Out of Country	Organized teams and groups ONLY
	73510	Visitors Instate	Candidates for employment ONLY (DO NOT include travel expenses for individuals paid under blanket purchase orders, use 74991 instead)
	73610	Visitors Out of State	Candidates for employment ONLY (DO NOT include travel expenses for individuals paid under blanket purchase orders, use 74991 instead)
	73650	Visitors Out of Country	Candidates for employment ONLY (DO NOT include travel expenses for individuals paid under blanket purchase orders, use 74991 instead)
	73750	Instate Faculty Moving Expenses	Moving expenses for faculty approved under terms of moving agreement ONLY
	73751	Instate Staff Moving Expenses	Moving expenses for staff approved under terms of moving agreement ONLY
	73760	Out of State Faculty Moving Exp	Moving expenses for faculty approved under terms of moving agreement ONLY
	73761	Out of State Staff Moving Expenses	Moving expenses for staff approved under terms of moving agreement ONLY
	73800	Instate Recruiting Expenses	Athletics use ONLY
	73810	Out of State Recruiting Expenses	Athletics use ONLY
	73850	Out of Country Recruiting Expenses	Athletics use ONLY
	74110	Printing of Supplies by Institution	All printing and copying services performed by University Printing Services and printing of Eagle Cards
	74120	Printing of Supplies Outside Instit	All printing and copying services performed by outside entity
	74150	Photo Services by Institution	All photography services performed by University Photo Services
	74210	Telephone Local Charges	All local charges for telephone services
	74220	Telephone Long Distance	All long distance charges for telephone services
	74230	Postal Charges	All postal charges
	74240	Freight and Express Charges	All shipping charges such as from FedEx or UPS
	74250	Cable Television	All cable services charges
	74310	Equipment Maintenance	Maintenance and repairs on equipment - labor charges and parts; DO NOT include maintenance on motor vehicles use 75210 instead
	74320	Building Maintenance	Maintenance and repairs on buildings - labor charges and parts



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<b>Operating Expenses</b>	74330	Maintenance of Grounds	All expenses related to upkeep of grounds other than salaries, travel, and capital items
	74391	Computer Hardware Maintenance	Maintenance and repairs on computer hardware - labor charges and parts
	74435	Software Maintenance	Fees for yearly software maintenance; DO NOT include purchase of software
	74440	Consulting Services	Fees for consulting services; Legal services are NOT included use 74460 instead
	74450	Medical Services	Expenses for medical services; Medical supplies should NOT be included use 74540 instead
	74460	Legal Services	Fees for legal services
	74470	Advertising Services	Expenses for advertising services
	74480	Dues and Subscriptions	Membership dues and subscription fees
	74490	Other Professional and Admin Services	All other services that do not fall into one of the above categories; if the service is 1099 reportable use 74491 instead
	74491	Professional Services 1099	Independent contractor services requiring a 1099
	74492	Game Guarantees	Athletics use ONLY
	74493	Game Officials	Athletics use ONLY
	74494	Concessions Guarantee	Athletics use ONLY
	74495	Grant Subcontract 1	For grants with multiple sub-contracts ONLY (use one account code per sub-contract)
	74496	Grant Subcontract 2	For grants with multiple sub-contracts ONLY (use one account code per sub-contract)
	74497	Grant Subcontract 3	For grants with multiple sub-contracts ONLY (use one account code per sub-contract)
	74498	Temporary Contract Services	Expenses for temporary employees hired through temp agencies such as Kelly Services
	74499	Immigration Expense	Expenses related to immigration fees
	74510	Supplies	All supplies including office, instructional, and general operation
	74531	Software Purchases	Purchases of software; DO NOT include software maintenance fees use 74435 instead
74532	On Campus Travel	Mileage expense incurred while traveling on campus (including travel to off campus sites such as Craft Center)	
74540	Medical Supplies	Medical supplies; DO NOT include medical services use 74450 instead	
74560	Livestock	Purchases of any type of livestock	
74580	Entertainment	ONLY used by Foundation indexes or for student entertainment expenses from Restricted or Athletic indexes	



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EXPENSE CATEGORY	ACCOUNT CODE	DESCRIPTION	DEFINITION
<b>Utility Expenses</b>	74581	Business Meals and Meetings	All business related meals and meetings expenses not related to travel expenses (all expenses incurred in a state of travel should be recorded in a travel account code); food approval form must be attached to all invoices and procard reconciliations when using this account code; NO BLANKET food purchase approval forms can be used for expenses posted to this account code
	74582	Student Meals	All expenses for student meals not related to travel expenses (all expenses incurred in a state of travel should be recorded in a travel account code)
	74597	Specific Assistance to Individuals	ONLY used by grants when this classification is used by the agency in the grant budget
	74610	Operating Leases Buildings	University contracted rental of buildings off campus
	74615	Operating Leases Land	University contracted rental of land off campus
	74620	Operating Leases Equipment	University contracted rental of equipment; example is copier rentals
	74621	Operating Lease Software License	University contracted rental of software license; this does not include the purchase of a software license only renting a license
	74630	Rentals	All rentals that do not involve a contract or lease terms
	74631	Rentals Housing Overflow	For Residential Life use ONLY
	74650	Insurance	All insurance expenses excluding payroll related items
	74830	Employee Training by Institution	Costs for local training without travel expense including webinars
	74983	Special Event Housing	Residential Life and Athletics ONLY
	74984	Remunerations	Payments to educational institutions for student teachers and practicum students (facility usage payments NOT included)
	74985	Comp Tickets and Promotions	Athletics use ONLY
	74986	Other Support	Facilities use ONLY
	75110	Electricity	Utilities and Oakley Farm ONLY
75120	Water and Sewage	Utilities and Oakley Farm ONLY	
75130	Natural Gas	Utilities and Oakley Farm ONLY	
75131	Propane	Utilities and Oakley Farm ONLY	
75140	Coal	Utilities and Oakley Farm ONLY	
75150	Fuel Oil	Utilities and Oakley Farm ONLY	
75210	Motor Vehicle Operation	All expenses related to upkeep of motor vehicles, including oil changes, car washes, and repair services or parts	



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EXPENSE CATEGORY	ACCOUNT CODE	DESCRIPTION	DEFINITION
<b>Resale Expenses</b>	76120	Supplies	Supplies for Resale (Craft Center and Fitness Center ONLY)
	76130	Exhibitions	Craft Center ONLY
	76135	Consignments	Craft Center ONLY
	76140	Educ Mat Wood	Craft Center ONLY
	76145	Educ Mat Metal	Craft Center ONLY
	76150	Educ Mat Fiber	Craft Center ONLY
	76155	Educ Mat Glass	Craft Center ONLY
	76160	Educ Mat Clay	Craft Center ONLY
	76165	Gallery	Craft Center ONLY
<b>Capital Expenses</b>			Capitalized equipment ONLY (For use ONLY when indicated on Purchase Order)
	78120	Operational Equipment	
	78510	Books	Library use ONLY
	78520	Periodicals	Library use ONLY
	78530	Binding	Library use ONLY
	78540	Films	Library use ONLY
	78550	Microform	Library use ONLY
	78580	Other Library	Library use ONLY

**\*\*All agency index ('08' indexes) transactions should be charged to account code 29302.**