



CHART OF ACCOUNTS

For Use with the HIDTA Financial Management System (FMS)
for Grant Management Support

Updated February 2022

ALLOWED COSTS

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
EQUIPMENT §200.313			
	<i>Communications – data lines</i>	<ul style="list-style-type: none"> · Cable · Data lines · Internet · Network · Radio · Satellite 	<p>§200.1 – General purpose equipment.</p> <p>§200.471 – Telecommunication costs and video surveillance costs.</p>
	<i>Communications – mobile phones</i>	<ul style="list-style-type: none"> · Mobile phones 	<p>§200.1 – General purpose equipment.</p> <p>§200.471 – Telecommunication costs and video surveillance costs.</p>
	<i>Communications – office phones</i>	<ul style="list-style-type: none"> · Office phones 	<p>§200.471 – Telecommunication costs and video surveillance costs.</p>
	<i>Communications – radios</i>	<ul style="list-style-type: none"> · Wireless radios · Radio systems · Repeaters 	<p>§200.1 – General purpose equipment.</p>
	<i>Computers – desktop, laptop & notebook</i>	<ul style="list-style-type: none"> · Desktop computer · Laptop computer · Tablet/Notebook 	<p>§200.1 – Computing devices.</p> <p>§200.1 – Information technology systems.</p>
	<i>Computers – networking devices</i>	<ul style="list-style-type: none"> · Servers · Routers · Hubs · Concentrators 	<p>§200.1 – Information technology systems.</p>

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Equipment	<i>Computers – peripherals & printers</i>	<ul style="list-style-type: none"> · Printers · Plotters · Scanners · Docking stations · Cables · Monitors · Hard drives · RAM 	<p>§200.1 – General purpose equipment</p> <p>§200.336 – Methods for collection, transmission, and storage of information</p>
	<i>Office – furniture</i>	<ul style="list-style-type: none"> · Desks · Chairs · Workstations · Bookcases · Filing cabinets · Tables · Storage cabinets · Safes 	<p>§200.414- Indirect (Facilities & Administrative) costs</p> <p>4a. – Operation and maintenance expenses</p>
	<i>Office - machines</i>	<ul style="list-style-type: none"> · Copiers · Television · Fax · Printer/Copier/Scanner 	<p>§200.1 – General purpose equipment</p>

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Equipment	<i>Technical investigative equipment</i>	<ul style="list-style-type: none"> · Sensors · Trackers · GPS · Canines · Tools 	§200.1 - Special purpose equipment.
	<i>Technical investigative equipment – audio</i>	<ul style="list-style-type: none"> · Specialized audio/phone equipment · Pen registers · Remote dial number recorder · Surveillance microphones & earpieces 	§200.471 – Telecommunication costs and video surveillance costs.
	<i>Technical investigative equipment – visual</i>	<ul style="list-style-type: none"> · Cameras · Lenses · Scopes · Night vision 	
	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> · Any equipment used to carry out treatment, prevention activities: · Computers, mobile phone, etc. 	§200.1 – General purpose equipment

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Equipment	<i>Vehicles – passenger</i>	<ul style="list-style-type: none"> · Automobile · Truck · SUV 	§200.1 – General purpose equipment
	<i>Vehicles – specialty</i>	<ul style="list-style-type: none"> · Lab · Specialty Van · Motorcycle · Boat · Utility 	
FACILITIES	<i>Improvements</i>	<ul style="list-style-type: none"> · Build-out and/or improvements to facilities 	§200.1 – Capital expenditures
	<i>Lease</i>	<ul style="list-style-type: none"> · Lease · Rent 	§200.1 – Capital assets §200.465 – Rental costs of real property and equipment
	<i>Support</i>	<ul style="list-style-type: none"> · Janitorial · Pest control · Alarm & Security · HVAC 	§200.452 – Maintenance and repair costs §200.457 – Plant and security costs

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Facilities	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> Portion of facilities allocated to these initiatives 	§200.1 – Capital assets §200.465 – Rental costs of real property and equipment §200.1 – Capital expenditures
	<i>Utilities</i>	<ul style="list-style-type: none"> Electricity, water, gas, sewer, garbage 	§200.452 – Maintenance and repair costs
FRINGE	<i>Same as Personnel list – “Name: ‘Overtime’”</i> e.g., “Analyst – Criminal: Overtime”	<ul style="list-style-type: none"> The benefits paid for the overtime worked 	§200.431 – Compensation-fringe benefits. OR §200.414 – Indirect (Facilities & Administrative) costs.
OVERTIME	<i>Investigative – Law Enforcement Officer</i>	<ul style="list-style-type: none"> Overtime for law enforcement officers 	§200.431 – Compensation-fringe benefits.
	<i>Support staff</i>	<ul style="list-style-type: none"> Overtime in direct support of investigations 	
	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> Overtime for program manager Program coordinator Other personnel assigned to initiatives for treatment, prevention, and demand reduction. 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
PERSONNEL	<i>Administrative Staff</i>	<ul style="list-style-type: none"> · Administrative Assistant · Analyst · Operations Assistant · Secretary · Data Entry Clerk · Receptionist 	<p>§200.413 – Direct costs OR</p> <p>§200.414 – Indirect (facilities & administrative) costs*</p> <p>§200.430 – Compensation - Personal services</p>
	<i>Analyst – Criminal</i>	<ul style="list-style-type: none"> · Criminal Analyst 	
	<i>Analyst - Intelligence</i>	<ul style="list-style-type: none"> · Intelligence Analyst · Supervisory Intelligence Analyst 	
	<i>Analyst - Program</i>	<ul style="list-style-type: none"> · Program Analyst 	
	<i>Attorney</i>	<ul style="list-style-type: none"> · Assistant United States Attorney · State or local agency Attorney · Prosecutor 	
	<i>Coordinator</i>	<ul style="list-style-type: none"> · Intelligence Coordinator · Initiative Coordinator · Inpatient Coordinator · Program Coordinator · State Coordinator 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Personnel	<i>Coordinator</i>	<ul style="list-style-type: none"> · Intelligence Coordinator · Initiative Coordinator · Inpatient Coordinator · Program Coordinator · State Coordinator 	<p>§200.413 – Direct costs OR</p> <p>§200.414 – Indirect (facilities & administrative) costs*</p> <p>§200.430 – Compensation - Personal services</p>
	<i>Counselor</i>	<ul style="list-style-type: none"> · SAC · RAC · AOC · Case Manager · Addiction Counselor 	
	<i>Director</i>	<ul style="list-style-type: none"> · HIDTA Director · Program Director 	
	<i>Director – Demand Reduction</i>	<ul style="list-style-type: none"> · Director, Demand Reduction 	
	<i>Director - Deputy</i>	<ul style="list-style-type: none"> · HIDTA Deputy Director 	
	<i>Director – Investigative Support Center</i>	<ul style="list-style-type: none"> · Director, ISC 	
	<i>Financial Manager</i>	<ul style="list-style-type: none"> · HIDTA Financial Manager · Fiduciary financial manager 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Personnel	<i>Financial staff</i>	<ul style="list-style-type: none"> · Accountant · Accounts payable clerk · Budget officer/analyst · Financial analyst · Financial assistant 	<p>§200.413 – Direct costs OR</p> <p>§200.414 – Indirect (facilities & administrative) costs</p> <p>§200.430 – Compensation - Personal services</p>
	<i>Information Technology manager</i>	<ul style="list-style-type: none"> · Information Technology manager 	
	<i>Information Technology staff</i>	<ul style="list-style-type: none"> · Application administrator · Data entry clerk · Desktop support staff · Network administrator · Webmaster 	
	<i>Investigative – Law Enforcement Officer</i>	<ul style="list-style-type: none"> · Law Enforcement Officer · Special Agent · State’s Attorney Investigator 	
	<i>Investigative – Support</i>	<ul style="list-style-type: none"> · Auditor · Investigative Analyst/Aide · Field Engineer · Forensic Accountant · Operations assistant · Surveillance systems administrator 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Personnel	<i>Paralegal & Support</i>	<ul style="list-style-type: none"> · Legal Assistant · Paralegal 	<p>§200.413 – Direct costs OR</p> <p>§200.414 – Indirect (facilities & administrative) costs</p> <p>§200.430 – Compensation - Personal services</p>
	<i>Specialist</i>	<ul style="list-style-type: none"> · Chemist · Fingerprint Analyst · Illustrator · Animator · Industrial hygienist · Legal Assistant · Statistical analyst · Evaluator 	
	<i>Therapist</i>	<ul style="list-style-type: none"> · Psychiatrist · Psychologist · Mental Health Counselor 	
	<i>Training Coordinator</i>	<ul style="list-style-type: none"> · Training Coordinator 	
	<i>Training Staff</i>	<ul style="list-style-type: none"> · Trainers · Training support staff 	
	<i>Treatment, Prevention, Demand Reduction</i>	<ul style="list-style-type: none"> · Program coordinator · Program manager · Other personnel assigned to initiatives for treatment, prevention, and demand reduction 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
SERVICES	<i>Contract - Aviation</i>	<ul style="list-style-type: none"> · Flight time, costs associated with leasing aircraft 	<p>§200.1 – Contract</p> <p>§200.1 – Cooperative agreement.</p> <p>§200.459 – Professional service costs.</p>
	<i>Communication – data lines</i>	<ul style="list-style-type: none"> · Internet · Network · Radio · Satellite 	<p>§200.471 – Telecommunication costs and video surveillance costs.</p>
	<i>Communication – mobile phones</i>	<ul style="list-style-type: none"> · Mobile phones 	
	<i>Communication – office phones</i>	<ul style="list-style-type: none"> · Office phones 	
	<i>Contractor - Administrative Staff</i>	<ul style="list-style-type: none"> · Administrative Assistant · Analyst · Operations Assistant · Secretary · Data Entry Clerk · Receptionist · Criminal Analyst 	<p>§200.1 – Contract.</p> <p>§200.1 – Cooperative agreement.</p> <p>§200.459 – Professional service costs.</p>
	<i>Contractor - Analyst – Criminal</i>	<ul style="list-style-type: none"> · Criminal Analyst 	
	<i>Contractor - Analyst – Intelligence</i>	<ul style="list-style-type: none"> · Intelligence Analyst · Supervisory Intelligence Analyst 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Services	<i>Contractor - Analyst – Program</i>	<ul style="list-style-type: none"> · Program Analyst 	
	<i>Contractor - Attorney</i>	<ul style="list-style-type: none"> · Assistant United States Attorney · State or local agency Attorney · Prosecutor 	
	<i>Contractor - Coordinator</i>	<ul style="list-style-type: none"> · Intelligence Coordinator · Initiative Coordinator · Inpatient Coordinator · Program Coordinator · State Coordinator 	
	<i>Contractor - Counselor</i>	<ul style="list-style-type: none"> · SAC · RAC · AOC · Case Manager · Addiction Counselor 	
	<i>Contractor - Director</i>	<ul style="list-style-type: none"> · HIDTA Director · Program Director · ISC Director 	
	<i>Contractor - Director – Demand Reduction</i>	<ul style="list-style-type: none"> · Director, Demand reduction 	

[§200.1](#) – Contract
[§200.1](#) – Cooperative agreement
[§200.459](#) – Professional service costs.

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Services	<i>Contractor - Director - Deputy</i>	· HIDTA Deputy Director	
	<i>Contractor – Director – ISC</i>	· Director, Investigative Support Center	
	<i>Contractor - Director – Financial Manager</i>	· HIDTA Financial Manager · Fiduciary financial manager	
	<i>Contractor - Financial Staff</i>	· Accountant · Accounts payable clerk · Budget officer/analyst · Financial analyst · Financial assistant	
	<i>Contractor - Information Technology manager</i>	· Information Technology manager	
	<i>Contractor - Information Technology staff</i>	· Application administrator · Data entry clerk · Desktop support staff · Network administrator · Webmaster	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Services	<i>Contractor - Investigative – Law Enforcement Officer</i>	<ul style="list-style-type: none"> · Law Enforcement Officer · Special Agent · State’s Attorney Investigator 	
	<i>Contractor - Investigative – Support</i>	<ul style="list-style-type: none"> · Auditor · Investigative Analyst/Aide · Field Engineer · Forensic Accountant · Operations assistant · Surveillance systems administrator 	
	<i>Contractor - Paralegal & Support</i>	<ul style="list-style-type: none"> · Legal Assistant · Paralegal · Evaluator 	
	<i>Contractor – Specialist</i>	<ul style="list-style-type: none"> · Chemist · Fingerprint Analyst · Illustrator · Animator · Industrial Hygienist · Lab Aide · Statistical Analyst · Evaluator 	
	<i>Contractor - Therapist</i>	<ul style="list-style-type: none"> · Mental Health Counselor · Psychiatrist · Psychologist 	

§200.1 – Contract
 §200.1 – Cooperative agreement
 §200.459 – Professional service costs.

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition	
Services	<i>Contractor - Training Coordinator</i>	· Training Coordinator		
	<i>Contractor - Training Staff</i>	· Trainers · Training support staff		§200.1 – Contract
	<i>Deconfliction Services</i>	· Deconfliction Services		§200.1 – Cooperative agreement §200.459 – Professional service costs.
	<i>Equipment rentals</i>	· Copier · Computer · Postage · Fax		
	<i>Insurance</i>	· Tenant · Building liability · Flood · Vehicle		§200.310 – Insurance coverage §200.447 – Insurance and indemnification.
	<i>Insurance – Director’s liability</i>	· Director’s liability		
	<i>Investigative services</i>	· Title III · Deconfliction · Wire monitoring · Stenographer · Interpreter · Pen register · Transcription · Subpoena costs · GPS · Trap-n-trace		§200.1 – Contract §200.1 – Cooperative agreement §200.459 – Professional service costs.

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Services	<i>National Security Clearance (DHS)</i>	<ul style="list-style-type: none"> · National security clearances (DHS) 	§200.417 – Interagency service.
	<i>Printing & document support</i>	<ul style="list-style-type: none"> · Printing · Duplication · Shredding · Scanning · Photo processing 	§200.461 – Publication and printing costs. §200.1 – Contract.
	<i>Service contracts:</i>	<ul style="list-style-type: none"> · Consulting · Maintenance · Information technology · Repairs · Auditing · Network data drops · Monthly parking · Canine support · Lab fees · Meeting rooms · Short term storage · Other fees 	§200.1 – Contract.
	<i>Service contracts: treatment/prevention/demand reduction</i>	<ul style="list-style-type: none"> · Residential treatment · Continuing care · Lab fees · Medical detox services · Social marketing and advertising · Evaluation services · Non-profit organizations 	§200.1 – Contract.

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Services	<i>Shipping & postage</i>	<ul style="list-style-type: none"> · Freight, postage, courier 	§200.474 – Transportation costs.
	<i>Software – maintenance</i>	<ul style="list-style-type: none"> · Software support and upgrade · Thomas Bros. mapping · PenLink · Analyst Notebook 	§200.1 – Information technology systems.
	<i>Subscriptions – database</i>	<ul style="list-style-type: none"> · Household Drivers Report · Trans Union · SARMA · ChoicePoint · LexisNexis · D&B 	§200.454 – Memberships, subscriptions, and professional activity costs.
	<i>Subscriptions – publications</i>	<ul style="list-style-type: none"> · Books & Subscriptions – directories, journals, newspapers, and other periodicals 	
	<i>Training</i>	<ul style="list-style-type: none"> · Training support – instructor fees, event planning, and other costs to providing training 	§200.1 – Contract. §200.1 – Cooperative agreement. §200.459 – Professional service costs.

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Services	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> • Services related to the activities of treatment, prevention, and demand reduction. For example, drug testing, education, and community signs. 	<p>§200.1 – Contract.</p> <p>§200.1 – Cooperative agreement.</p> <p>§200.459 – Professional service costs.</p>
	<i>Vehicle allowance</i>	<ul style="list-style-type: none"> • Vehicle allowances 	<p>§200.1 – Contract.</p> <p>§200.1 – Capital assets.</p> <p>§200.1 – General purpose equipment</p>
	<i>Vehicle lease – passenger</i>	<ul style="list-style-type: none"> • Automobile • Truck • SUV 	
	<i>Vehicle lease – specialty</i>	<ul style="list-style-type: none"> • Boat • Lab • Motorcycle • Specialty van • Utility 	
SUPPLIES §200.314	<i>Communications – data lines</i>	<ul style="list-style-type: none"> • Internet • Data lines • Cable • Satellite • Radio • Network 	<p>§200.413 – Direct costs</p> <p>§200.471 – Telecommunication costs and video surveillance costs</p>
	<i>Communications – mobile phones</i>	<ul style="list-style-type: none"> • Mobile phones 	<p>§200.314 - Supplies</p>

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Supplies	<i>Communications – office phones</i>	<ul style="list-style-type: none"> · Office phones 	<p>§200.471 – Telecommunication costs and video surveillance costs</p> <p>§200.314 – Supplies.</p>
	<i>Communications – radios</i>	<ul style="list-style-type: none"> · Radio systems · Wireless radios · Repeaters 	<p>§200.314 – Supplies.</p>
	<i>Computers – desktop, laptop & notebook</i>	<ul style="list-style-type: none"> · Desktop computer · Laptop · Monitor packages · Ipad/tablet 	<p>§200.1 – Computing devices.</p> <p>§200.453 – Materials and supplies costs.</p>
	<i>Computers – networking devices</i>	<ul style="list-style-type: none"> · Servers · Routers · Hubs · Repeaters · Concentrators 	<p>§200.1 – General purpose equipment</p>
	<i>Computers – peripherals & printers</i>	<ul style="list-style-type: none"> · Printers, Scanners · Plotters · Docking stations, Cables · Monitors · Hard drives, RAM 	<p>§200.1 – Information technology systems.</p>

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
<i>Supplies</i>	<i>Investigative/Operational</i>	<ul style="list-style-type: none"> • Photographic • Audio tape • Stop sticks • Nomex gear • Disposable suits • Gloves, booties • Special hygiene products – related to investigative or operational activities • Beverages, cups, napkins • Lanyards • Tactical vest (non-standard issue) • Stream lights • Gas, Oil, Fuel, Tires • Lubricants • Repair parts • Course manuals 	<p>§200.1 – General purpose equipment.</p>
	<i>Office</i>	<ul style="list-style-type: none"> • General office supplies including paper, pencils, reference books, toner, cables, CDs • Certain hygiene supplies common to an office – toilet tissue, hand towels, soap • <i>Gifts and awards, such as plaques and other commemorative items to recognize service to the HIDTA program.</i> 	<p>§200.314 – Supplies.</p> <p>§200.336 – Methods for collection, transmission, and storage of information.</p>

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Supplies	<i>Office - furniture</i>	<ul style="list-style-type: none"> · Desks · Chairs · Workstations · Bookcases · Filing cabinets · Tables · Storage cabinets · Safes · Foot stool 	<p>§200.314 – Supplies.</p> <p>§200.453 – Materials and supplies costs.</p>
	<i>Office - machines</i>	<ul style="list-style-type: none"> · Copiers · Fax · Projectors · Combination units (printer/copier/fax) · TV 	
	<i>Software – licenses</i>	<ul style="list-style-type: none"> · Operating systems · MS Office · Case Analysis · Database · Anti-virus 	<p>§200.1 – Information technology systems.</p>
	<i>Technical investigative equipment</i>	<ul style="list-style-type: none"> · Sensors · Trackers · GPS · Canines · Tools 	<p>§200.1– Special purpose equipment.</p>

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
Supplies	<i>Technical investigative equipment – audio</i>	<ul style="list-style-type: none"> · Specialized audio/phone equipment: · Pen registers · Remote dial number recorder · Surveillance microphones & earpieces 	§200.1 – Special purpose equipment.
	<i>Technical investigative equipment – visual</i>	<ul style="list-style-type: none"> · Cameras · Lenses · Scopes, Night vision 	
	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> · Supplies required to carry out the activities of treatment, prevention, and demand reduction activities. · Treatment program supplies, educational materials such as curriculum workbooks, and community signs 	§200.314 – Supplies. §200.453 – Materials and supplies costs.
	<i>Vehicles – passenger</i>	<ul style="list-style-type: none"> · Automobile · Truck, SUV 	§200.1 – General purpose equipment
	<i>Vehicles – specialty</i>	<ul style="list-style-type: none"> · Lab · Specialty Van · Motorcycle · Boat · Utility 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
TRAVEL	<i>Administrative</i>	<ul style="list-style-type: none"> Administrative meetings & conferences – registration fee, lodging, per diem, air fare, vehicle rental, parking & tolls, local mileage, etc. 	§200.475 – Travel costs
	<i>Investigative/Operations</i>	<ul style="list-style-type: none"> Case related travel - lodging, per diem, air fare, vehicle rental, parking & tolls, local mileage, etc. 	
	<i>Training</i>	<ul style="list-style-type: none"> Seminars & courses – seminar fees, lodging, per diem, air fare, vehicle rental, parking & tolls, local mileage, etc. 	
	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> Meetings & conferences - registration fee, lodging, per diem, air fare, vehicle rental, parking & tolls, local mileage, etc.- for treatment, prevention, demand reduction initiatives 	
	<i>Other</i>	<ul style="list-style-type: none"> Other travel-related expenses 	

Account Name	Sub-Account Name	Item Description	2 C.F.R. § 200 Definition
OTHER	<i>Administrative costs</i>	<ul style="list-style-type: none"> Fiscal agent/fiduciary fees 	§200.414 – Indirect (facilities & administrative) costs
	<i>Purchase Evidence/Purchase Information/Purchase Service</i>	<ul style="list-style-type: none"> Purchase of evidence, information, and undercover services – including undercover phone lines, undercover leases, witness relocation and related expenses 	§200.1 – Contract. §200.1 – Cooperative agreement. §200.459 – Professional service costs. §200.417 – Interagency service.
	<i>Treatment, prevention, demand reduction</i>	<ul style="list-style-type: none"> Fees for indirect costs charged to treatment, prevention, and demand reduction initiatives. 	§200.414 – Indirect (facilities & administrative) costs