



This is a list of expenditure codes available in iShopUTRGV. Additional details on the account (e-type description) can be found on the State Of Texas Comptroller of Public Accounts website link:

<https://fmcpa.cpa.state.tx.us/fiscalmoa/cobj.jsp?type=exp>

| E-Type | Description and expenditure type detail per Comptroller Of Public Accounts | PeopleSoft Account | PeopleSoft Description |
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| Advertising Services | <p>To record payment for any advertising expense.</p> <p>Expenditure code 7281 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Advertising (classifieds) • Advertising (Internet) • Advertising (newspaper) • Advertising (radio) • Advertising (television) • Advertising (yellow page) • Billboards • Classified Ads • Directory Service - Ads • Services (advertising) • Telephone (advertising) • Yellow Page Advertising <p>Note This code does NOT include promotional items (7309), or rental of exhibit space (7470).</p> | 60303 | Advertising Services |
| Alcoholic Beverages | Alcoholic Beverages | 67106 | Official Occasion |
| Arch Engineering Services | <p>To record payment for the architectural and engineering services, including travel expenses incurred by the vendor.</p> <p>Expenditure code 7256 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Architectural/Engineering Service • Engineering Services • Landscape Architect • Professional Services (architectural and engineering) <p>Note</p> | 60110 | Arch Engr Services |

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| | <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Surveying services (7253) • Consulting services for information technology (7242) • Information technology services (7275) | | |
| Art Artifacts | Historical Artifacts | 63208 | Artifacts Expensed |
| Athletic Officiating Services | Athletic Officiating Services | 60111 | Officiating Athletic Event |
| Awards | <p>To record payment for awards when authorized by law.</p> <p>Expenditure code 7211 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Awards (state employees - limit \$100) • Awards (volunteers - limit \$50) • Engraving Employee Awards • Frames (for employee awards) • Framing of Employee Awards • Texas Star Award • Veteran incentive awards for non-state employees <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Payments to employees for emoluments and allowances (7031) • Incentive awards to state employees or entities for service to veterans. (7037) | 67111 | Awards Empl Non Cash |
| Books Ref Materials Capital | To record payment for books and reference materials; regardless if used for a professional, academic or research library, where unit cost is equal to or greater than \$5000 and has an estimated useful life of more than one year. | 86301 | Library Books & Other |

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| | <p>These assets should be reported in the State Property Accounting system with a capitalized indicator.</p> <p>Expenditure code 7389 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Books Pre-Recorded Reference Materials - capitalized • Cassettes (reference) - capitalized • Historical Markers - capitalized • Law Books/Pocket Parts - capitalized • Library Books • Microfilm (reference) - capitalized • Reference Books - capitalized • Reference Material on Diskettes - capitalized • Slides (reference) - capitalized • Videos (reference) - capitalized <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Books and reference materials -- not capitalized (7382) • Computer software manuals purchased with software (7380) <p>The following must be included if directly related to the acquisition of the assets; otherwise, the cost must be recorded using the appropriate operating expense object code:</p> <ul style="list-style-type: none"> • Freight/delivery services (7286). | | |
| <p>Books Subs Non Permanent Oper</p> | <p>To record payment for books and reference materials NOT used in a professional, academic or research library and where the unit cost is less than \$5,000. Expenditure code includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Books for Employee Training -- Expensed • Cassettes (reference) - expensed • Computer Software Manuals • Dictionary | <p>63202</p> | <p>Books & Ref Material</p> |

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| | <ul style="list-style-type: none"> • DVD (reference materials) • DVD (training materials) • Film (reference) • Historical Markers - expensed • Law Books - expensed • Magazine Subs. (retained) • Maps • Microfilm (reference) - expensed • Music Score • Newspaper Subscriptions (retained) • Reference Books - expensed • Reference Material on Diskettes - expensed • Sheet Music • Slides (reference) - expensed • Software Manual • Subscriptions (retained) • Tapes (reference) • Training Materials (retained) • Video Tapes (pre recorded) • Videos (reference) - expensed <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Books and reference materials -- capitalized (7389) | | |
| Books Subscriptions Permanent | To record payment for books and reference materials used in a professional, academic or research library and where the unit cost is less than \$5,000. | 63202 | Books & Ref Material |
| Books Videos | Books Videos | 86301 | Library Books & Other |
| Building Improvements | Major repair or rehabilitation that materially increases the value or useful life of a state-owned building. Total cost must be greater than or equal to \$100,000. Expenditure code includes, but is NOT limited to: Conversion of attics, basements, etc., to usable office, clinic, research or classroom space | 83103 | Remodeling Of Bldg Ut. |

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| | <p>Exterior renovation such as installation or replacement of siding, roofing, masonry, etc. Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building) Installation or upgrade of plumbing and electrical wiring Installation or upgrade of window or door frame, upgrading of windows or doors, built-in closets and cabinets Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc. Original installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling, or parquet Other costs associated with the above improvements Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing Structures attached to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.</p> | | |
| Buildings | Buildings (Costs Required to Place a Building into Operation) | 83101 | Construction of Buildings |
| Buildings | Buildings (purchase) | 83101 | Construction of Buildings |
| Buildings | Environmental Compliance (Buildings) | 83101 | Construction of Buildings |
| Buildings | Guard and Watchman Huts (purchase) | 83101 | Construction of Buildings |
| Buildings | Leases (Cancellation or Buyout of Existing Leases) | 83101 | Construction of Buildings |
| Buildings | Mobile Home (purchase) | 83101 | Construction of Buildings |
| Buildings | Shelters (purchased) | 83101 | Construction of Buildings |
| Buildings | Taxes (Payment of Unpaid or Accrued Taxes on Buildings) | 83101 | Construction of Buildings |
| Buildings | Trailers (non-portable office space -- purchased) | 83101 | Construction of Buildings |
| Buildings | For the purchase of a building as authorized by law. Total cost must be equal to or greater than | 83101 | Construction of Buildings |

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| | \$100,000. Expenditure code includes, but is NOT limited to: | | |
| Business Expense Reimbursement | Business Expense Reimbursement | 63001 | Consumable Non-Office Supplies |
| Chemicals and Gases | <p>To record the payment for the purchase of chemicals and gases. Expenditure code includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Acetylene • Acids • Ammonia • Ammonium Hydroxide • Battery Acid • Benzene • Benzol • Carbon Dioxide • Chemical and Gases • Chlorine • Compressed Air • Cylinder Refill (chemical or gas) • Dry Ice • Formaldehyde • Freon • Gases • Helium • Hydrogen • Keytones • Lab Chemicals • Liquid Nitrogen • Methane • Nitrogen • Oxygen • Photographic Chemicals • Refrigerant Gases <p>Note This code does NOT include cleaning solutions (7300).</p> | 63005 | Chemicals & Gases |

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| <p>Cleaning Services</p> | <p>To record the payment for all cleaning services.</p> <ul style="list-style-type: none"> • Carpet (cleaning) • Cleaning Services • Costumes (cleaning) • Deodorizer Service • Drapes (cleaning) • Dry Cleaning Services • Janitorial Services • Laundry Services • Linen Service • Services (cleaning) • Services (janitorial) • Uniforms (cleaning) • Window Washing (building) <p>Note This code does NOT include payments to temporary employment agencies (7274) and rentals of uniforms (7406).</p> | <p>60372</p> | <p>Cleaning Services</p> |
| <p>Collection Service Loans</p> | <p>Collection Service Loans</p> | <p>60305</p> | <p>Purchased Contract/Temp Srvcs</p> |
| <p>Communication Services</p> | <p>To record payment for electronically transmitted communication services. Expenditure code 7276 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Amigos Services • Answering Service • Bond Pricing Service • Cablevision • Communication Services (electronic) | <p>63661</p> | <p>Communication Services</p> |

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| | <ul style="list-style-type: none"> • Computer (line charge - travel information) • Computer (line charge - weather service) • Computer (line charge - Westlaw) • Computer Line (information service electronic) • Credit Reporting (transmitted information) • Dialogue Information Service • Electronic Mailbox • Electronic Subscription Service • FAXed Information - Transmitted • FAXing Service • Hook-up to USAS • Information Services (transmitted, electronic) • Internet Connections (service provider fees) • Satellite (usage charges) • Satellite Television Services • Services (answering service) • Services (communications, elec.) • Subscription Service (electronic) • Teleconferencing • Telegraph or Telegram • Travel Information • Video Teleconference • Weather Services • Western Union • Westlaw • Wireless Internet (non-cellular, service provider fees) | | |
| Computer Equipment Capital | To record payment for computer equipment whose unit cost is equal to or greater than \$5,000 and it has an estimated useful life of more than one year. Expenditure code 7379 includes, but is NOT limited to: | 86120 | Computer Equip Capitalized |

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| | <ul style="list-style-type: none"> • Card Reader (purchase) - capitalized • Computer Equipment (purchase) - capitalized • Computer Hardware (purchase) - capitalized • Computer Monitor - capitalized • Controllers - capitalized • CRTs - capitalized • Disk Drives - capitalized • Extended Warranty (computer equipment) - capitalized • Freight/delivery related to acquisition of capitalized computer equipment • GPS Tracking System - capitalized • Hard Disk Drive (purchase) - capitalized • Image Processing Equip. -- Scanners - capitalized • Keyboard (computer purchase) - capitalized • Laser Printer - capitalized • Mainframe Computer (purchase) - capitalized • Micro-computers and Mini-computers - capitalized • Optical Disk Drives - capitalized • Optical Scanners - capitalized • Personal Computer (purchase) - capitalized • Printers (mainframe computer) - capitalized • Printers (personal computers) - capitalized • Remote Entry Equipment (purchase) - capitalized • Scanners - capitalized • Screen (CRT, purchase) - capitalized • Tape Drives - capitalized • Terminals (mainframe computer) - capitalized | | |
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| | <ul style="list-style-type: none"> • Terminals (PC) - capitalized • Workstations for Computer Hardware - capitalized | | |
| Computer Equipment Controlled | <p>To record payment for computer equipment whose unit cost is less than \$5,000 and the item is required to be secured and tracked on SPA due to its nature. Expenditure code 7378 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Data Projectors - controlled • Desktop CPUs - controlled • Disk Drive (purchase) • Modem (purchase) • Portable Apple CPUs/laptops - controlled • Portable CPUs -- not Apple - controlled • Printer Stand • Printers (not portable) - controlled | 63163 | Computer Equip Controlled |
| Computer Equipment Expensed | <p>To record payment for peripheral computer equipment when the single unit cost is less than \$5,000. Expenditure code 7377 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Card Reader (purchase) - expensed • CD ROM - expensed • CDRW (Compact Disc- Rewritable) • Computer (surge protectors) • Computer Equipment (purchase) - expensed • Computer Hardware (purchase) - expensed • Computer Monitor - expensed • Computer Mouse (laptop computer) • Controllers -- Computer • Disk (purchase) • Disk Controllers • Docking Stations - expensed • Extended Warranty (computer equipment) - expensed • Flash Drive • Glare Screens (computer) | 63142 | Computer Equip & Parts Exp'd |

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| | <ul style="list-style-type: none"> • GPS Tracking System - expensed • Hard Disk Drive (purchase) - expensed • Hubs - expensed • Image Processing Equip. -- Scanners - expensed • iPad • iPad accessories • Keyboard (computer purchase) - expensed • Keyboard Drawer • Laser Printer - expensed • Magnetic Tapes (blank, computer) • Mainframe Computer (purchase) - expensed • Minicomputers - expensed • Mouse (laptop computer) • Optical Disk Drives - expensed • Optical Scanners - expensed • Personal Computer (purchase) - expensed • Portable Printers - expensed • Printers (mainframe computer) - expensed • Printers (personal computers) - expensed • Remote Entry Equipment (purchase) - expensed • Screen (CRT, purchase) - expensed • Servers - expensed • Surge Protector (computer) • Terminals (mainframe computer) - expensed • Terminals (PC) - expensed • Vision Filters (for PCs) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Computer equipment -- controlled (7378) • Computer equipment -- capitalized (7379) | | |
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| | <ul style="list-style-type: none"> Internal Computer parts (7335) | | |
| Computer Parts Expensed | <p>To record payment for internal computer parts with a purchase value per part under \$5,000 and not capitalized. Use code 7379 when a part has a purchase value equal to or exceeding \$5,000. Expenditure code 7335 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> Adapters (computer) Batteries (rechargeable, computer) Cable-Net Connectors Cartridges (printer) Computer (internal parts) Computer Cable Dedicated Cable (computer) Emulation Board FAX Cards (computer) Font Cartridges (computer) Memory Expansion Board Memory Module Memory Upgrade Memory/RAM Chips Motherboards Mouse (desktop computer) Personal Computer (supplies) Power Cable (computer) Printwheels (computer) Ram Chips Tape Drive (purchase) | 63142 | Computer Equip & Parts Exp'd |
| Computer Programming Services | Computer Programming Services | 60103 | Computer Services |
| Computer Services | Computer Services | 60103 | Computer Services |
| Computer Software Capital | <p>To record payment for computer software with a total cost equal to or greater than \$100,000 and an estimated useful life greater than one year. Expenditure code 7395 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> Computer Software (capitalized) <p>Note</p> <p>This code does NOT include:</p> | 88210 | Computer Software Capital |

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| | <ul style="list-style-type: none"> • <i>Software license fees expensed (7380) or rented (7415)</i> • <i>Computer programming services (7275)</i> • <i>Software maintenance (7262)</i> • <i>Non-capitalized computer software (7380)</i> • <i>Intangible Property - Computer Software/Internally Generated - Capitalized (7390)</i> • <i>Intangible Property - Computer Software - Expensed (7380)</i> | | |
| <p>Computer Software Capital (Software Internally generated).</p> | <p>To record payment for "internally generated" computer software. Total cost must be equal to or greater than \$1,000,000 and have an estimated useful life greater than one year. Expenditure code 7390.</p> <p>This code includes computer software developed in-house by the government's employees or a third party contractor on the behalf of the state and local government. Internally generated computer software is software that is commercially available, owned or licensed to the state and local government and modified using more than minimal incremental effort before being put into operation.</p> <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Software license fees expensed (7380) or rented (7415) • Software maintenance (7262) <p>Consultant Services (7239) paid in conjunction with the development of internally generated software requires pre-payment approvals and must be coded separately. Costs associated with development of internally generated software should be reclassified at year end to be capitalized as Construction-in-Process (CIP).</p> | 88210 | Computer Software Capital |
| <p>Computer Software Expensed</p> | <p>To record payment for computer software. Total cost must be less than \$100,000 or have an estimated useful life of one year or less. Expenditure code 7380 includes, but is NOT limited to:</p> | 63141 | Computer Software Expensed |

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| | <ul style="list-style-type: none"> • Apps for iPad • Apps for phones • Apps for tablet • Computer Site License • Computer Software (purchase) • Computer Software License Fees -- Expensed • Electronic Mail Software • Kits (software) • License Fee (software) -- expensed annually • Software (electronic mail) • Software (purchase) • Software License Fee <p>Note</p> <p>If the total dollar amount meets the criteria to expense the purchase, this code may include:</p> <ul style="list-style-type: none"> • Purchased software license • License Fees • Testing Fees • Set-up Fees • Delivery Cost <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Rental or lease of computer software (7415) • Computer programming services (7275) • Software maintenance (7262) • Intangible Property -- Computer Software/Internally Generated -- Capitalized (7390) • Intangible Property -- Computer Software -- Capitalized (7395) | | |
| <p>Cons Imp Grounds and Land</p> | <p>To record payment for operating expenses associated with the purchase of land as authorized by law (non- capitalized).</p> | <p>63803</p> | <p>Maint Repair Grounds</p> |

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| <p>Constr In Prog Equipment</p> | <p>To record payment for equipment under construction with a total cost equal to or greater than \$100,000 and an estimated useful life greater than one year.</p> | <p>87101</p> | <p>CIP Fabr of Eqp & Intang Asset</p> |
| <p>Constr in Prog Real Property</p> | <p>To record payment for new permanent structures under construction. To record payment for major additions, alterations, installations and reconstruction projects. Expenditure code 7341 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Buildings (construction) • Construction of Buildings • Facilities (construction) • Gym (construction) • Infrastructure (construction) • Office Building (construction) • Parking Garage (construction) • Roof (replacement) • Stadium (construction) <p>Note</p> <p>Payment for the following services must use this code if the services are directly related to the construction contracts or projects; otherwise the appropriate operating expense object must be used:</p> <ul style="list-style-type: none"> • Fees and other charges (7210) • Consultant services -- other (7240) • Architectural/engineering services (7256) <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Highway Network - Construction In Progress (7347) • Personal Property - Construction In Progress (7388) | <p>87101</p> | <p>CIP Fabr of Eqp & Intang Asset</p> |
| <p>Consultant Services Oper</p> | <p>To record payment for the services of a consultant that does not require pre-approval by the Office of the Governor. Includes major consulting services contracts that exceed \$25,000 by an institution of higher education, other than a public junior college. Expenditure code 7240 includes, but is NOT limited to:</p> | <p>60106</p> | <p>Consultants Other</p> |

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| | <ul style="list-style-type: none"> • Consultant Services (other) • CPA (consultant) • Professional Services (other consultant) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Computer consulting (7242) • Professional services per TEX. GOV'T CODE ANN. §§ 2254.001-2254.021 (7253) • Professional services involved with regular duties/responsibilities of the agency | | |
| <p>Consumables</p> | <p>To record payment for consumable items. Expenditure code 7300 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Adhesive Tape • Air Filter (other) • Aluminum Foil • Ammunition • Appointment Book • Arts and Crafts (wards of the state) • Badges • Baking Soda • Balloons • Batteries (other) • Battery Pack • Blades (razors) • Boxes (storage) • Bullets • Calendars • Cartridges (recharging, printer) • Cassette Mailers • CDs (blank) • Chalk • Clay • Cleaning Supplies • Coffee Filters | <p>63003</p> | <p>Office/Computer Supplies</p> |

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| | <ul style="list-style-type: none">• Coloring Books• Columnar Sheets• Computer Consumables• Computer Mouse Pad• Computer Print Out Paper• Computer Supplies• Construction Paper• Consumables• Continuous Forms (computer)• Corks• Correction Fluid• Decals• Defensive Driving Certificates• Developer (copiers)• Disinfectant• Disposable Goods (all other)• Distilled Water• Drano• DVDs (blank)• Elastic• Envelopes• Exams (materials and supplies)• FAX Paper• File Boxes• File Folders• File Pockets• Film (camera)• Film (computer output)• Film (mailers)• Film (microfilm)• Film (x ray)• Filter (air conditioner)• Filters (clean air machine)• Filters (coffee)• Flash Bulbs• Florescent Light Bulb• Florescent Lights• Foil• Folders | | |
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| | <ul style="list-style-type: none"> • Forks (plastic) • Forms (continuous -- computer) • Forms (stock) • Garbage Bags • Gloves (other disposable) • Glue • Gowns (disposable) • Gun Powder • Hand Sanitizer • Hanging File Folders • Ice • Incandescent Lamp • Index Cards • Ink • Kits (computer) • Kits (other) • Knives (plastic) • Labels • Laboratory Supplies • Lamps (light bulbs) • Ledger • Lettering Guide • Light Bulbs • Mailers • Manuscript Covers • Marine (supplies) • Markers • Matting • Memory Stick • Microfiche Jackets • Name Tags • Needles (sewing) • Notary Journal • Notary Record Book • Office Laboratory Supplies • Office Supplies • Paper (Computer) • Paper (FAX) • Paper (other) | | |
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| | <ul style="list-style-type: none">• Paper Clips• Paper Cups• Paper Plates• Paper Towels• Pencils• Pens• Personal Computer (consumables)• Photography Paper• Picture Hooks• Plastic Bags• Plastic Forks and Spoons• Plastic Wrap• Plasticware• Plotter Pens• Polish (floor)• Polish (furniture)• Postage Meter Tape• Posters (blank stock)• Printer Ink (computer)• Printer Paper (computer)• Puzzles (wards of the state)• Razors Blades (other)• Receipt Books• Ribbon (calculator)• Ribbon (computer)• Ribbon (typewriter)• Ribbon (word processor, stand alone)• Rock Salt• Room Deodorant• Rubber Bands• Safety Pins• Salt (water softener)• Sanding Belts• Sanding Disk Paper• Sandpaper• Sealing Compound• Sheet Protectors• Shells | | |
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| | <ul style="list-style-type: none"> • Shop Rags • Snake Venom • Soap • Sponge • Spoons (plastic) • Staples • Stencil • Steno Supplies • Stock Forms • Supplies (computer consumables) • Tags for Boilers • Tape (scotch, masking, etc.) • Tapes (blank, computer) • Test Booklets • Thermometer Shields • Thread • Thumb Drive • Toilet Paper • Toner (computer) • Toner (copy machine) • Toner (FAX) • Toner Cartridge (copy machine) • Toys (wards of the state) • Transparencies • Trash Bags • Twine • Vacuum Cleaner Bags • Velcro • Vials (consumable) • White Out • Workbooks • X Ray Film • Yarn • Zipper (wards of the state) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Cartridges (computer, refurbishing as part of repair/maintenance) (7267) | | |
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| | <ul style="list-style-type: none"> • Motor vehicle, machinery and equipment parts (7330) • Medical supplies (7312) • Food (7315), (7316) • Farm, ranch and nursery supplies (7328) • Road and highway materials (7328) • Hardware and materials (7328) • Stationery, (printed) (7273) • Promotional items (7309) | | |
| Educl Training Services Oper | <p>To pay and reimburse training related expenses, as authorized by law, for individuals and instructors when the intended primary recipients are not state employees. Expenditure code 7213 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Bill Blackwood Law Enforcement Management Institute Program - Agency 753 • Conferences - Non-state employees • Federal Emergency Planning Funds Program - Agency 405 • Parents of Wards of the State • Training (non-employees) • Travel expenses for instructors (non-state employees) <p>Note This code does NOT include:</p> <ul style="list-style-type: none"> • Employee training (7202-7203), (7243) • Room rental (7470) • Registration fees to attend seminars or conferences (7203) • Supplies (7300) • Training of wards of the state (7325) • Training of clients (7643) | 60181 | Educational Training |
| Electricity | <p>To record the payment for purchased electrical utilities. Expenditure code 7501 includes, but is NOT limited to:</p> | 63502 | Purchased Electricity |

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| | <ul style="list-style-type: none"> • Electricity • Utilities (electricity) <p>Note The statutory authority that allows the for the creation of these rules can be found here:</p> <p>Utilities Code, Title 2, Subtitle A, Chapter 14, Sec. 14.002</p> <p>For information on the Texas Administrative Code rules related to the non-payment of penalty interest and/or penalty fees for late payments by state agencies to electric utilities please refer to the following rules in the Texas Administrative Code:</p> <p>Title 16, Part 2, Chapter 25, Subchapter B, Rule §25.28 (b)</p> <p>Title 16, Part 2, Chapter 25, Subchapter B, Rule §25.33 (d)</p> <p>This code does NOT include utilities charged under a rental agreement (7462, 7468).</p> | | |
| <p>Employee Relocation</p> | <p>To record the reimbursement or direct payment of state employee relocation expenses. Payment may be made directly to a commercial transportation company, to the owner of a self-service vehicle for moving state employees' household goods and other personal items, or as reimbursement to the employee for these expenses. Expenses may include storage expenses incurred if the employee is required to live in state-owned housing and the housing is not available when the agency requires the move to be made. Expenditure code 7071 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Employee Moving Expense • Moving (employee expense) | <p>67651</p> | <p>Empl Moving Exp Nontax</p> |
| <p>Fabrics and Linens</p> | <p>To record payment for the purchase of fabrics and linens. Expenditure code 7333 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Aprons • Bath Mats | <p>63009</p> | <p>Consumable Supplies Fabric</p> |

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| | <ul style="list-style-type: none"> • Bed Linens • Blankets • Drapery Fabric • Fabrics, Clothing and Linens • Linens • Material • Pillow Cases • Pillows • Sheets • Shower Curtains • Towels • Upholstery Fabric <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Uniforms (employee or band) (7374) • Safety equipment (7374) • Uniforms (employee emoluments) (7031) • Cleaning services (7277) | | |
| <p>Facilities and Other Improv</p> | <p>To record payment for a facility (other than buildings) built, installed, or established to enhance the quality or facilitate the use of land for a particular purpose. Total cost must be equal to or greater than \$100,000.</p> <p>To record payment for depreciable improvements made to a facility or to land. Total cost must be equal to or greater than \$100,000. Expenditure code 7336 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Athletic Fields (including bleachers) - capitalized • Basketball Courts - capitalized • Driveways - capitalized • Fencing and Gates - capitalized • Fountains - capitalized • Golf Courses - capitalized • Landscaping (including plants) - capitalized • Parking Barriers - capitalized | <p>84102</p> | <p>Construct Imp Facil</p> |

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| | <ul style="list-style-type: none"> • Parking Lots - capitalized • Paths and Trails - capitalized • Pavilions - capitalized • Plazas - capitalized • Recreation Areas - capitalized • Retaining Walls - capitalized • Septic Systems - capitalized • Sprinkler System, Outside - capitalized • Stadiums - capitalized • Swimming Pools - capitalized • Tennis Courts - capitalized | | |
| Facilities Usage | Facilities Usage (rental and leases) | 64017 | Rental Building Use Fee |
| Fed Pass Thru Expend - IDC | Fed Pass Thru Expend - IDC | 65001 | Federal Pt To St Agency<25K |
| Fed Pass Thru Expend - NO IDC | Fed Pass Thru Expend - NO IDC | 65002 | Federal Pt To St Agency>25K |
| Fees and Other Charges | <p>To record payment of authorized fees and service charges not otherwise covered by more specific codes. Expenditure code 7210 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Access Fee • Administrative fee for Delivery System Reform Incentive Payments to State Hospitals (DSRIP) program • Aircraft (landing fee) • Allowable late payment fees unrelated to the Prompt Payment Law • Animal Inspections • Auto Inspection Fees • Bank Service Charges (unrelated to receiving electronic payments) • Birth Certificate (certified copy) • Breeding Fees • Cancellation Charges • Cattle Weighing Fees • Certified Copies of Documents • Certified Copy (birth certificate) | 67606 | Fee Others |

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| | <ul style="list-style-type: none"> • Certified Copy (death certificate) • Certified Copy (judgment) • Check Printing (bank service) • Death Certificate (certified copy) • Demurrage Fee • Disease Testing • Domain Name Rights • Duplication Rights • Examination Fee (professional) • Fees (aircraft landing) • Fees (bank service charge) • Fees (electronic testing) • Fees (inspection fee, automobile) • Fees (inspection fee, other) • Fees (national park usage fee) • Fees (restocking fee) • Fees (title search) • Fees and Other Charges • Film Badge Charge • Food Service License Fee • Golf Course Usage Fee • Indemnity Payments (fee) • Inspection Fee (auto) • Inspection Fee (others) • Interest (IRS) • Interest (SSA) • International Standard Serial Number (ISSN) Fee • Internet Domain Name • IRS Interest • IRS Late Charge • Late Charge (IRS) • Library Fee • License Fee (professional) • License Fees (authorized, required for state employees) • Licensing Exam Fees (CPA, plumbing, etc.) • Lien Payments (seized merchandise) | | |
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| | <ul style="list-style-type: none"> • Livestock Registration Fees • Livestock Weighing Fees • Medical Records (copy fee) • National Park Usage Fee • Notary Application Fee • Notary License Fee • Parks (usage fee) • Patent • Radiation Badge Service • Radio Tower (inspection) • Registration Fee (cattle/horses) • Remarketing Fee • Rental (animals) • Restocking Fee (paid in accordance with state procurement policies) • Rifle Range Fee • Service Charge • Taxes (IRS) • Taxi Way Usage Fee (airplane) • Texas Toll Tags (State Owned Vehicles Only) • Title Searches • Weighing Fees <p>Note</p> <p>Prior to September 1, 2009, this code was used to record payments made to the Teacher Retirement System for state-paid retired employee contributions required by TEX. GOVT CODE ANN. § 825.4092.</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Prompt Payment Law interest (7806) • Fees for receiving electronic payments (7219) • Filing Fees for documents (7219) • Fees related to court costs or witnesses (7220, 7223, 7224, 7254) <p>Subscription fees and convenience fee payments are regularly made to the TexasOnline vendor for services provided to receive electronic payments</p> | | |
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| | through the internet, but are charged to comptroller object 7219 as are all fees relating to receiving revenues electronically. | | |
| Fin and Accounting Services | Fin and Accounting Services | 60107 | Fin & Acct Services |
| Food Purchased | <p>To record payment for the purchase of food as authorized by law. Expenditure code 7315 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Bottled Water -- Food • Food (educational supplies) • Food (research supplies) • Salt (other) • Water (bottled) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Purchase of food for ward outings (7316) • Purchase of food for ward student activities (7316) • Purchase of food in travel status (parolees) (7316) • Food for persons called to active duty (7316) • Animals purchased for immediate slaughter for food (7316) | 67106 | Official Occasion |
| Freight Delivery Services | <p>To record payment for freight or delivery services. Expenditure code 7286 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Air Express (freight) • Armored Car Service • Delivery Services • Detention of a Freight Hauling • Drayage • Freight/Delivery (in and out) • Parcel Service • Services (freight) • Shipping Charges | 60373 | Freight Delivery Services |

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| | <ul style="list-style-type: none"> • Towing • Wrecker Service <p>Note</p> <p>This code does not include freight-in costs charged with cost of goods purchased. These costs are coded the same as goods purchased. Freight charges not paid on previous voucher should be coded the same as the items purchased. The agency should maintain in its documentation when a payment for freight was paid because it was not included on payment under a previous order.</p> <p>This code does NOT include employee relocation expenses. Employee moving expenses paid to a moving or truck/trailer rental company are reimbursed on a travel voucher coded 7071. Employee moving expenses paid directly to moving or truck/trailer rental company made on a purchase voucher coded 7071.</p> | | |
| <p>Fuels and Lubricants</p> | <p>To record payment for the purchase of petroleum products used with state owned or leased motor vehicles and other equipment. Expenditure code 7304 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Antifreeze • Butane (vehicle & equipment) • Degreaser • Deicer • Diesel Fuel (other) • Fuel (marine) • Fuel Additives • Fuels and Lubricants (other) • Gasoline • Grease • Kerosene • Marine (fuels and lubricants) • Oil • Propane (other) • WD 40 <p>Note</p> <p>This code does NOT include fuels and lubricants for aircraft (7307).</p> | <p>63007</p> | <p>Fuels & Lubricants</p> |

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| <p>Furniture and Equipment - Capitalized</p> | <p>To record payment for furnishings and equipment that have an estimated useful life of more than one year. Total cost must be equal to or greater than \$5,000.</p> <p>Expenditure code 7373 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Adapter - capitalized • Air Conditioner (portable) - capitalized • Air Conditioning System (purchase) - capitalized • Alarm Systems - capitalized • Anchor - capitalized • Animal Traps - capitalized • Animals (dead or alive) - capitalized • Animals (research) - capitalized • Ankle Restraints - capitalized • Antenna - capitalized • Appliances - capitalized • Aquarium - capitalized • Artificial Insemination Equipment - capitalized • Asphalt Heater - capitalized • Attache Case - capitalized • Ax - capitalized • Backboard - capitalized • Backhoe - capitalized • Balls (tennis, football, etc.) - capitalized • Band Uniforms - capitalized • Barge - capitalized • Batteries (rechargeable) - capitalized • Battery Charger - capitalized • Beds - capitalized • Binders - capitalized • Blackboard - capitalized • Blinds - capitalized • Blood Pressure Gauge - capitalized • Boat (purchase) - capitalized | <p>86110</p> | <p>Furnishings & Equip Capitalized</p> |
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| | <ul style="list-style-type: none"> • Boiler (purchased) - capitalized • Booster Cables - capitalized • Bridle - capitalized • Briefcases - capitalized • Broom - capitalized • Brush (animal) - capitalized • Brush (other) - capitalized • Brush-Hog - capitalized • Bulldozer - capitalized • Bulletin Boards - capitalized • Burglar Alarm System (purchase) - capitalized • Cable (other) - capitalized • Cable (steel) - capitalized • Cage - capitalized • Calculator - capitalized • Camcorder (video camera) - capitalized • Camera - capitalized • Caps (employees) - capitalized • Carpet (with installation) - capitalized • Cassette Tapes (blanks) - capitalized • Caterpillars (construction equipment) - capitalized • Cattle Prods (animals) - capitalized • Caulking Gun - capitalized • Ceiling Fan - capitalized • Chains - capitalized • Chairs - capitalized • Chicken Plucking Machine - capitalized • Clean Air Machine - capitalized • Clipboard - capitalized • Clocks - capitalized • Clothing (employees uniforms) - capitalized • Coat Rack - capitalized • Coffee Pot - capitalized | | |
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| | <ul style="list-style-type: none"> • Compressor (equipment) - capitalized • Computer Furniture (workstations) - capitalized • Condenser - capitalized • Cooking Utensils - capitalized • Copy Machine (purchase) - capitalized • Cotton Picker - capitalized • Crutches (agency equipment) - capitalized • Curtains - capitalized • Date Stamp - capitalized • Desk Light - capitalized • Desks - capitalized • Diagnostic Equipment (animals) - capitalized • Diagnostic Equipment - capitalized • Dictaphone - capitalized • Dishes - capitalized • Dishwasher - capitalized • Dissectors - capitalized • Dolly - capitalized • Drapes (purchase) - capitalized • Drills - capitalized • Drop Light - capitalized • Dust Mop - capitalized • Ear Plugs (employees) - capitalized • Easel - capitalized • Edger - capitalized • Electronic Mail Service - capitalized • Elevators - capitalized • Equipment (barber) - capitalized • Equipment (beauty) - capitalized • Equipment (capitalized) • Equipment (copy machine) - capitalized • Equipment (exercise) - capitalized • Equipment (expensed) - capitalized • Equipment (typewriter) - capitalized | | |
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| | <ul style="list-style-type: none"> • Exhaust Fans - capitalized • Extended Warranty (industrial equipment) - capitalized • Extended Warranty (office equipment) - capitalized • Extension Cords - capitalized • Eyeglasses (safety) - capitalized • Fans (all) - capitalized • FAX Machine (purchase) - capitalized • Ferry - capitalized • File Cabinet - capitalized • Fire Alarm Systems (purchase) - capitalized • Fire Extinguisher - capitalized • Fire Hose - capitalized • Firearms - capitalized • Flag - capitalized • Flashlight - capitalized • Flask - capitalized • Flatware - capitalized • Floating Dock - capitalized • Floor Mat (auto) - capitalized • Flower Pots - capitalized • Flowers (artificial) - capitalized • Forceps - capitalized • Forklift - capitalized • Forks (silverware) - capitalized • Fossils - capitalized • Frames (picture) - capitalized • Freezer - capitalized • Furnishings (air conditioner) - capitalized • Furnishings (appliances) - capitalized • Furnishings (calculators) - capitalized • Furnishings (chairs) - capitalized • Furnishings (clock) - capitalized • Furnishings (desk) - capitalized | | |
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| | <ul style="list-style-type: none"> • Furnishings (file cabinet) - capitalized • Furnishings (partitions) - capitalized • Furnishings and Equipment (capitalized) • Garbage Can - capitalized • Garbage Disposal - capitalized • Gauge - capitalized • Generators - capitalized • Glare Screens (other) - capitalized • Glass Flask - capitalized • Glassware - capitalized • Gloves - capitalized • Glue Gun - capitalized • Goggles - capitalized • Golf Carts • Grader (road) - capitalized • Gun Cleaning Kit - capitalized • Guns - capitalized • Hammer - capitalized • Hand Cart - capitalized • Hand Numbering Machine - capitalized • Hand Tools - capitalized • Hand Trucks - capitalized • Hard Hats - capitalized • Head-Phones - capitalized • Heater - capitalized • Heavy Equipment (bulldozer) - capitalized • Heavy Equipment (forklift) - capitalized • Heavy Equipment (grader) - capitalized • Heavy Equipment (large industrial tools) - capitalized • Heavy Equipment (tractor) - capitalized • Hedge Clippers - capitalized • Hoe - capitalized • Hole Punch - capitalized | | |
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| | <ul style="list-style-type: none"> • Holsters - capitalized • Hospital Bed - capitalized • Hot Water Heater - capitalized • Ice Chest - capitalized • Incubator - capitalized • Industrial Equipment (capitalized) • Industrial Power Tools - capitalized • Instruments (musical) - capitalized • Intercom - capitalized • Irrigation Pumps - capitalized • Jack Hammer - capitalized • Jars with Lids - capitalized • Jumper Cables - capitalized • Key Badge (Electronic) - capitalized • Knives (silverware) - capitalized • Laboratory Equipment (capitalized) • Laboratory Glassware - capitalized • Ladder - capitalized • Lamps (furniture) - capitalized • Laser - capitalized • Laserdisc Player - capitalized • Laundry Bag - capitalized • Laundry Basket - capitalized • Law Enforcement Equipment (capitalized) • Lawnmowers - capitalized • Letter Trays - capitalized • Life Preserver - capitalized • Locks (padlocks) - capitalized • Low Boy - capitalized • Mag-Card Typewriters - capitalized • Magnetic Tapes (blank, other) - capitalized • Marine Equipment (capitalized) • Mat (exercise) - capitalized • Mattress - capitalized • Measuring Tape - capitalized • Medical Equipment (capitalized) • Memory Typewriter - capitalized | | |
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| | <ul style="list-style-type: none"> • Metal Detector - capitalized • Meter Boxes - capitalized • Meters (water) - capitalized • Microphone - capitalized • Microscope - capitalized • Microwave Oven - capitalized • Mini-Blinds (includes installation) - capitalized • Minor Equipment (inventoried) - capitalized • Modular Furniture - capitalized • Mop - capitalized • Mop Bucket - capitalized • Movie Projector (purchase) - capitalized • Musical Instruments - capitalized • Musical Tuner - capitalized • Name Plate (desk) - capitalized • Name Plates (doors) - capitalized • Navigation Instruments - capitalized • Notary Seal Stamp - capitalized • Office Equipment - capitalized • Orchestra Instruments - capitalized • Outboard Motors - capitalized • Oxygen Equipment (purchase) - capitalized • Padlocks - capitalized • Paint Brush - capitalized • Paint Roller - capitalized • Paint Scrapper - capitalized • Paint Trays - capitalized • Paintings (decorations) - capitalized • Pans - capitalized • Partitions - capitalized • Pencil Sharpener - capitalized • Petri Dish (laboratory glassware) - capitalized • Photo Trays - capitalized • Photographs (purchased) - capitalized | | |
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| | <ul style="list-style-type: none"> • Piano - capitalized • Picture Frames - capitalized • Pipet (laboratory glassware) - capitalized • Planters - capitalized • Pliers - capitalized • Pocket Calculators - capitalized • Portfolio - capitalized • Postal Scale Faces - capitalized • Postal Scales - capitalized • Posthole Digger - capitalized • Posting Machines - capitalized • Pots (cooking) - capitalized • Pots (plants) - capitalized • Power Magnet - capitalized • Power Surge Protectors (other equip.) - capitalized • Protective Helmets (wards of the state) - capitalized • Rake - capitalized • Razors (electric, agency equipment) - capitalized • Recorder - capitalized • Refrigerator - capitalized • Reloading Equipment - capitalized • Rolodex Finder - capitalized • Rope - capitalized • Router - capitalized • Rubber Stamps - capitalized • Rulers - capitalized • Saddle - capitalized • Safety Equipment - capitalized • Safety Glasses (employee use) - capitalized • Safety Glasses (prescribed for employees) - capitalized • Safety Goggles (prescribed for employees)-capitalized • Safety Goggles-capitalized • Safety Shoes - capitalized • Sander - capitalized | | |
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| | <ul style="list-style-type: none"> • Saw - capitalized • Scales - capitalized • Scalpels - capitalized • Scientific Equipment - capitalized • Scissors - capitalized • Screen (video) - capitalized • Screens (equipment) - capitalized • Screwdriver - capitalized • Scuba Diving Equipment - capitalized • Security System (purchase) - capitalized • Self Inking Stamps - capitalized • Sewing Machines - capitalized • Shovel - capitalized • Shower Chair - capitalized • Shower Stalls - capitalized • Signs (all) - capitalized • Silverware - capitalized • Slide Projector (purchase) - capitalized • Smoke Detector - capitalized • Sofa - capitalized • Sound Covers - capitalized • Spades - capitalized • Spoons (silverware) - capitalized • Spotlight - capitalized • Sprinkler System (purchase) - capitalized • Stamp Pad - capitalized • Stamper - capitalized • Stamps (rubber) - capitalized • Staple Remover - capitalized • Staplers - capitalized • Step Ladder - capitalized • Stereo Equipment - capitalized • Stethoscope - capitalized • Straight Jacket - capitalized • Surge Protectors (other) - capitalized | | |
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| | <ul style="list-style-type: none"> • Tape Dispenser - capitalized • Tapes (blank) - capitalized • Tarpaulin - capitalized • Tele-FAX Machine - capitalized • Telephone Answering Machine - capitalized • Television - capitalized • Test Tubes - capitalized • Thermometer (medical, weather and other) - capitalized • Thimble - capitalized • Three Hole Punch - capitalized • Tire Chains - capitalized • Tool Box - capitalized • Tools - capitalized • Tow Bar - capitalized • Tractor - capitalized • Traffic Cones - capitalized • Traffic Lights - capitalized • Trailers (boat) - capitalized • Trailers (hauling) - capitalized • Trailers (portable office space --- purchased-capitalized) • Transformer - capitalized • Trash Cans - capitalized • Trellis - capitalized • Trolling Motor - capitalized • Typewriter (mag card) - capitalized • Typewriter - capitalized • Uniform (employee training expense) - capitalized • Utensils - capitalized • Vacuum Cleaner - capitalized • Vaporizer - capitalized • Vials (laboratory glassware) - capitalized • Video Cassette Recorder (VCR) - capitalized • Video Recorders - capitalized • Video Tapes (blanks) - capitalized | | |
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| | <ul style="list-style-type: none"> • Walker (agency equipment) - capitalized • Walking Cane - capitalized • Water Cooler - capitalized • Water Heater - capitalized • Water Meter - capitalized • Water Sprinkler - capitalized • Weedeaters - capitalized • Wheelbarrow - capitalized • Work Stations (computer furniture) - capitalized • Work Stations (computer hardware) - capitalized • Wrenches - capitalized • Wrist Restraints - capitalized • X Ray (machine) - capitalized <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Furniture and equipment that is controlled (7374) • Furniture and equipment that is leased (7376) • Furniture and equipment that is expensed (7334) <p>The following must be included if directly related to the acquisition of the asset; otherwise the cost must be recorded using the appropriate operating expense object code:</p> <ul style="list-style-type: none"> • Freight/delivery service (7286) • Consultant services -- other (7239, 7240) | | |
| <p>Furniture Equip Controlled</p> | <p>To record payment for furnishings and equipment whose unit cost is less than \$5,000 and the item is either required to be secured and tracked on SPA due to its nature, or the agency elects to control an item.</p> <p>The following items must be controlled:</p> <ul style="list-style-type: none"> • Handguns (Controlled at any cost) | <p>63162</p> | <p>Furnishings & Equip Controlled</p> |

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| | <ul style="list-style-type: none"> • Rifles (Controlled at any cost) • Stereo systems (\$500-\$4999.99) • Cameras (\$500-\$4999.99) • Televisions (TV's), Video Cassette Recorders (VCR's), video recorders, camcorders, laserdisc players (\$500-\$4999.99) <p>Agencies may elect to control other items as needed, for example:</p> <ul style="list-style-type: none"> • Surveillance equipment (cameras must be controlled) <p>Expenditure code 7374 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Camcorder (video camera) (expensed, if Controlled at agency discretion) • Camcorder (video camera) - controlled • Camera (expensed, if Controlled at agency discretion) • Camera - controlled • Equipment (controlled) • Facsimile Machines • FAX Machine (purchase) - controlled • Guns - controlled • Handguns • Industrial Equipment (controlled) • Laboratory Equipment (controlled) • Laserdisc Player (expensed, if Controlled at agency discretion) • Laserdisc Player - controlled • Law Enforcement Equipment (controlled) • Marine Equipment (controlled) • Portfolio - controlled • Postal Scale Faces - controlled • Postal Scales - controlled • Posting Machines - controlled • Power Magnet - controlled | | |
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| | <ul style="list-style-type: none"> • Pylons • Recorder - controlled • Refrigerator - controlled • Reloading Equipment - controlled • Rifles • Safety Glasses (prescribed for employees) - controlled • Safety Goggles (prescribed for employees)-controlled • Stereo Equipment (expensed, if Controlled at agency discretion) • Stereo Equipment - controlled • Storage Tank • Surveillance Cameras • Tele-FAX Machine - controlled • Television (expensed, if Controlled at agency discretion) • Television - controlled • Video Cassette Recorder (VCR) (expensed, if Controlled at agency discretion) • Video Cassette Recorder (VCR) - controlled • Video Recorders (expensed, if Controlled at agency discretion) • Video Recorders - controlled <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Furnishings and equipment -- not controlled (7334) | | |
| <p>Furniture Equip Expensed</p> | <p>To record payment for the purchase of furnishings and equipment whose unit cost is less than \$5,000. These assets do not have to be reported to the State Property Accounting system unless they are classified as "controlled" assets. If controlled, use code 7374.</p> <p>Expenditure code 7334 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Adapter - expensed | <p>63103</p> | <p>Furnishings & Equip Expensed</p> |

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| | <ul style="list-style-type: none"> • Air Conditioner (portable) - expensed • Air Conditioning System (purchase) - expensed • Alarm Systems - expensed • Anchor - expensed • Animal Traps - expensed • Animals (dead or alive) - expensed • Animals (research) - expensed • Ankle Restraints - expensed • Antenna - expensed • Appliances - expensed • Aquarium - expensed • Artificial Insemination Equipment - expensed • Ash Tray • Asphalt Heater - expensed • Attache Case - expensed • Ax - expensed • Backboard - expensed • Backhoe - expensed • Balls (tennis, football, etc.) - expensed • Band Uniforms - expensed • Barge - expensed • Batteries (rechargeable) - expensed • Battery Charger - expensed • Beds - expensed • Binders - expensed • Blackboard - expensed • Blinds - expensed • Blood Pressure Gauge - expensed • Boat (purchase) - expensed • Boiler (purchased) - expensed • Booster Cables - expensed • Bridle - expensed • Briefcases - expensed • Broom - expensed • Brush (animal) - expensed • Brush (other) - expensed | | |
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| | <ul style="list-style-type: none"> • Brush-Hog - expensed • Bulldozer - expensed • Bulletin Boards - expensed • Burglar Alarm System (purchase) - expensed • Cable (other) - expensed • Cable (steel) - expensed • Cage - expensed • Calculator - expensed • Camcorder (video camera) - expensed • Camera - expensed • Caps (employees) - expensed • Carpet (with installation) - expensed • Cassette Tapes (blanks) - expensed • Caterpillars (construction equipment) - expensed • Cattle Prods (animals) - expensed • Caulking Gun - expensed • Ceiling Fan - expensed • Chains - expensed • Chairs - expensed • Chicken Plucking Machine - expensed • Clean Air Machine - expensed • Clipboard - expensed • Clocks - expensed • Clothing (employees uniforms) - expensed • Coat Rack - expensed • Coffee Pot - expensed • Compressor (equipment) - expensed • Computer Furniture (workstations) - expensed • Condenser - expensed • Cooking Utensils - expensed • Copy Machine (purchase) - expensed • Cotton Picker - expensed | | |
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| | <ul style="list-style-type: none"> • Crutches (agency equipment) - expensed • Curtains - expensed • Date Stamp - expensed • Desk Lamp - expensed • Desk Light - expensed • Desks - expensed • Diagnostic Equipment (animals) - expensed • Dictaphone - expensed • Dishes - expensed • Dishwasher - expensed • Dissectors - expensed • Dolly - expensed • Drapes (purchase) - expensed • Drills - expensed • Drop Light - expensed • Dust Mop - expensed • Ear Plugs (employees) - expensed • Easel - expensed • Edger - expensed • Electronic Mail Service - expensed • Elevators - expensed • Equipment (barber) - expensed • Equipment (beauty) - expensed • Equipment (copy machine) - expensed • Equipment (exercise) - expensed • Equipment (expensed) • Equipment (expensed) - expensed • Equipment (typewriter) - expensed • Exhaust Fans - expensed • Extended Warranty (industrial equipment) - expensed • Extended Warranty (office equipment) - expensed • Extension Cords - expensed • Eyeglasses (safety) - expensed • Fans (all) - expensed | | |
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| | <ul style="list-style-type: none"> • FAX Machine (purchase) - expensed • Ferry - expensed • File Cabinet - expensed • Fire Alarm Systems (purchase) - expensed • Fire Extinguisher - expensed • Fire Hose - expensed • Firearms - expensed • Flag - expensed • Flashlight - expensed • Flask - expensed • Flatware - expensed • Floating Dock - expensed • Floor Mat (auto) - expensed • Flower Pots - expensed • Flowers (artificial) - expensed • Forceps - expensed • Forklift - expensed • Forks (silverware) - expensed • Fossils - expensed • Frames (picture) - expensed • Freezer - expensed • Furnishings (air conditioner) - expensed • Furnishings (appliances) - expensed • Furnishings (calculators) - expensed • Furnishings (chairs) - expensed • Furnishings (clock) - expensed • Furnishings (desk) - expensed • Furnishings (file cabinet) - expensed • Furnishings (partitions) - expensed • Garbage Can - expensed • Garbage Disposal - expensed • Gauge - expensed • Generators - expensed • Glare Screens (other) - expensed • Glass Flask - expensed • Glassware - expensed • Gloves - expensed | | |
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| | <ul style="list-style-type: none"> • Glue Gun - expensed • Goggles - expensed • Grader (road) - expensed • Gun Cleaning Kit - expensed • Hammer - expensed • Hand Cart - expensed • Hand Numbering Machine - expensed • Hand Tools - expensed • Hand Trucks - expensed • Hard Hats - expensed • Head-Phones - expensed • Headphones • Heater - expensed • Heavy Equipment (bulldozer) - expensed • Heavy Equipment (forklift) - expensed • Heavy Equipment (grader) - expensed • Heavy Equipment (large industrial tools) - expensed • Heavy Equipment (tractor) - expensed • Hedge Clippers - expensed • Hoe - expensed • Hole Punch - expensed • Holsters - expensed • Hospital Bed - expensed • Hot Water Heater - expensed • Ice Chest - expensed • Incubator - expensed • Industrial Equipment (expensed) • Industrial Power Tools - expensed • Instruments (musical) - expensed • Intercom - expensed • Irrigation Pumps - expensed • Jack Hammer - expensed • Jars with Lids - expensed • Jumper Cables - expensed | | |
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| | <ul style="list-style-type: none"> • Key Badge (Electronic) - expensed • Knives (silverware) - expensed • Laboratory Equipment (expensed) • Laboratory Glassware - expensed • Ladder - expensed • Lamps (furniture) - expensed • Laser - expensed • Laserdisc Player - expensed • Laundry Bag - expensed • Laundry Basket - expensed • Law Enforcement Equipment (expensed) • Lawnmowers - expensed • Letter Trays - expensed • Life Preserver - expensed • Locks (padlocks) - expensed • Low Boy - expensed • Mag-Card Typewriters - expensed • Magnetic Tapes (blank, other) - expensed • Marine Equipment (expensed) • Mat (exercise) - expensed • Mattress - expensed • Measuring Tape - expensed • Medical Equipment (expensed) • Memory Typewriter - expensed • Metal Detector - expensed • Meter Boxes - expensed • Meters (water) - expensed • Microphone - expensed • Microscope - expensed • Microwave Oven - expensed • Mini-Blinds (includes installation) - expensed • Minor Equipment (inventoried) - expensed • Modular Furniture - expensed • Mop - expensed • Mop Bucket - expensed | | |
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| | <ul style="list-style-type: none"> • Movie Projector (purchase) - expensed • Musical Instruments - expensed • Musical Tuner - expensed • Name Plate (desk) - expensed • Name Plates (doors) - expensed • Navigation Instruments - expensed • Notary Seal Stamp - expensed • Orchestra Instruments - expensed • Outboard Motors - expensed • Oxygen Equipment (purchase) - expensed • Padlocks - expensed • Paint Brush - expensed • Paint Roller - expensed • Paint Scrapper - expensed • Paint Trays - expensed • Paintings (decorations) - expensed • Pans - expensed • Partitions - expensed • Patches (for uniforms) • Pencil Sharpener - expensed • Petri Dish (laboratory glassware) - expensed • Photo Trays - expensed • Photographs (purchased) - expensed • Piano - expensed • Picture Frames - expensed • Pipet (laboratory glassware) - expensed • Planters - expensed • Pliers - expensed • Pocket Calculators - expensed • Posthole Digger - expensed • Pots (cooking) - expensed • Pots (plants) - expensed • Power Surge Protectors (other equip.) - expensed • Protective Helmets (wards of the state) - expensed | | |
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| | <ul style="list-style-type: none"> • Rake - expensed • Razors (electric, agency equipment) - expensed • Rolodex Finder - expensed • Rope - expensed • Router - expensed • Rubber Stamps - expensed • Rulers - expensed • Saddle - expensed • Safety Glasses (employee use) - expensed • Safety Goggles-expensed • Safety Shoes - expensed • Sander - expensed • Saw - expensed • Scales - expensed • Scalpels - expensed • Scientific Equipment - expensed • Scissors - expensed • Screen (video) - expensed • Screens (equipment) - expensed • Screwdriver - expensed • Scuba Diving Equipment - expensed • Security System (purchase) - expensed • Self Inking Stamps - expensed • Sewing Machines - expensed • Shovel - expensed • Shower Chair - expensed • Shower Stalls - expensed • Signs (all) - expensed • Silverware - expensed • Slide Projector (purchase) - expensed • Smoke Detector - expensed • Sofa - expensed • Sound Covers - expensed • Spades - expensed • Spoons (silverware) - expensed • Spotlight - expensed | | |
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| | <ul style="list-style-type: none"> • Sprinkler System (purchase) - expensed • Stamp Pad - expensed • Stamper - expensed • Stamps (rubber) - expensed • Staple Remover - expensed • Staplers - expensed • Step Ladder - expensed • Stereo Equipment - expensed • Stethoscope - expensed • Straight Jacket - expensed • Surge Protectors (other) - expensed • Tape Dispenser - expensed • Tapes (blank) - expensed • Tarpaulin - expensed • Telephone Answering Machine - expensed • Television - expensed • Test Tubes - expensed • Thermometer (medical, weather and other) - expensed • Thimble - expensed • Three Hole Punch - expensed • Tire Chains - expensed • Tool Box - expensed • Tools - expensed • Tow Bar - expensed • Tractor - expensed • Traffic Cones - expensed • Traffic Lights - expensed • Trailers (boat) - expensed • Trailers (hauling) - expensed • Trailers (portable office space -- purchased-expensed) • Transformer - expensed • Trash Cans - expensed • Trellis - expensed • Trolling Motor - expensed • Typewriter (mag card) - expensed • Typewriter - expensed | | |
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| | <ul style="list-style-type: none"> • Uniform (employee training expense) - expensed • Utensils - expensed • Vacuum Cleaner - expensed • Vaporizer - expensed • Vials (laboratory glassware) - expensed • Video Cassette Recorder (VCR) - expensed • Video Recorders - expensed • Video Tapes (blanks) - expensed • Walker (agency equipment) - expensed • Walking Cane - expensed • Water Cooler - expensed • Water Heater - expensed • Water Meter - expensed • Water Sprinkler - expensed • Weedeaters - expensed • Wheelbarrow - expensed • Work Stations (computer furniture) - expensed • Work Stations (computer hardware) - expensed • Wrenches - expensed • Wrist Restraints - expensed • X Ray (machine) - expensed <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Furnishings and equipment -- capitalized (7373) • Furnishings and equipment -- leased (7376) • Furnishings and equipment -- controlled (7374) <p>The following must be included if directly related to the acquisition of the asset; otherwise the cost must be recorded using the appropriate operating expense object code:</p> <ul style="list-style-type: none"> • Freight/delivery services (7286) | | |
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| GC Subcontracts - IDC | GC Subcontracts - IDC | 60305 | Purchased Contract/Temp Srvcs |
| GC Subcontracts - NO IDC | GC Subcontracts - NO IDC | 60305 | Purchased Contract/Temp Srvcs |
| Golf Carts Cap | To record payment for the purchase of Golf cart whose unit cost is equal or higher than \$5,000. | 86202 | Motor Vehicles Other |
| Golf Carts Non-Cap | To record payment for the purchase of Golf cart whose unit cost is less than \$5,000. | 63103 | Furnishings & Equip Expensed |
| Grant Matching | Grant Matching | 67620 | Miscellaneous Expenses |
| Grants to Students | Grants to Students | 64607 | Grants Other |
| Guest Lecturer Travel | Guest Lecturer Travel | 60182 | Lecturers Fees |
| Hardware and Materials | <p>To record payment for the purchase of farm, ranch, and nursery supplies. The code is also for the payment of road building materials and hardware and materials.</p> <p>Expenditure code 7328 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Adapters (pipe) • Animal Feed • Animal Supplies • Asphalt • Bait (other) • Bark Chips • Block Salt (animals) • Blood (other) • Bolts • Breaker Boxes • Building Supplies • Caliche • Car Stops for Parking Lots • Catching Poles • Caulking Compound • Cement • Cement (other than road building) • Clamps • Commode • Concrete • Copper Tubing | 63204 | Hardware & Materials |

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| | <ul style="list-style-type: none">• Countertop• Crushed Stones• Dirt• Door Stops• Doors• Drugs (veterinary)• Dynamite• Electrical Outlets• Farm, Ranch Nursery Supplies• Feed• Fence (materials)• Fertilizer• Fish Food• Flares• Food (animals)• Garden Hose• Garden Hose Nozzle• Girth (animals)• Glass (supply)• Grain• Gravel• Guardrails• Halters (animals)• Hardware and Materials• Hay• Herbicides• Hex Key Set• Highway (supplies)• Horse and Mule Feed• Horse Shoes• Insecticides• Key Blanks• Keys• Lacquer• Landscape Timbers• Lavatory• Light Fixtures• Lime• Locks (doors) | | |
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| | <ul style="list-style-type: none">• Lumber• Manhole Covers• Muzzles• Nails• Paint• Paint Thinner• Parking Curbs• Peat Moss• Perlite• Pesticides• Plant Food• Plant Tags• Plywood• Posts (fence)• Potting Soil• Premix (animal)• Railroad (supplies)• Railroad Spikes• Reins• Restrainers (animal)• Rocks• Salt (highway supply)• Sand• Screens (doors)• Screws• Seed Tags• Shingles• Shower Curtain Hooks• Shower Curtain Rods• Siding• Soap Dispenser• Soil• Sperm (animal)• Stepping Stones• Stopper• Supplies (roads highways)• Thumbtacks• Tie Strap (animal)• Tile (ceramic) | | |
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| | <ul style="list-style-type: none"> • Top Soil • Vermiculite • Wallpaper • Water Hose (garden) • Window Frames • Window Panes • Wire • Woodchips | | |
| Hazard Waste Disp Services | <p>To record payment for the cleanup, removal, and disposal of hazardous waste. Expenditure code 7272 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Asbestos Removal • Chemical Waste Disposal • Fuel Tank Cleanup • Hazardous Waste Disposal • Incineration (hazardous waste) • Land (hazardous waste removal) • Landfill Construction for Hazardous Waste • Nuclear Waste Disposal • Radioactive Waste Disposal <p>Note This code does NOT include:</p> <ul style="list-style-type: none"> • Regular waste disposal (7526) • Petroleum storage tank reimbursements coordinated by TCEQ (7282) | 60371 | Hazardous Waste Dispos |
| Insurance Premium | Insurance Premium | 67318 | Insurance Premiums |
| Land | <p>To record payment for the purchase of land as authorized by law.</p> <p>When purchasing land with buildings, the cost of the building is coded separately from the land (7342).</p> <p>Expenditure code 7345 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Commissions (purchase of land) | 82101 | Purchase Of Land |

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| | <ul style="list-style-type: none"> • Land (purchase) • Professional Fees (purchase of land) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Land/Highway Right-of-Way (7348). | | |
| <p>Land and Ground Improvements</p> | <p>To record payment for land betterments, site preparation and improvements (other than buildings) that readies the land for its intended use.</p> <p>Expenditure code 7346 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Construction/Improvements of Grounds • Demolition Service • Digging Water Wells • Drainage (Land Improvements) • Excavation (Land Improvements) • Fence (construction) • Fire Hydrants • Gas Lines (laying) • Grading (Land Improvements) • Grounds (construction) • Grounds (improvement) • Land (improvements) • Landfill (construction) • Lands (construction/improvement) • Parking Lots (construction) • Professional Fees (Land Improvements) • Septic Tank (installation) • Sidewalk (construction) • Swimming Pools (construction) • Telephone Pole (with labor) • Telephone Pole (without labor) • Tennis Courts (construction) • Water Lines (laying) • Water Wells (digging) | <p>82101</p> | <p>Purchase Of Land</p> |

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| <p>Lecturers Higher Ed</p> | <p>To record the payment for guest lecturers providing lecture services to institutions of higher education. This code may include the travel expenses of the guest lecturer if not required to be coded to state employee travel (7101-7150).</p> <p>Expenditure code 7252 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Artists Presenting Lectures (higher education) • Colloquiums (lecturer, higher education) • Distinguished Individuals (higher education) • Guest Instructor (higher education) • Guest Lecturer (higher education) • Lecturers - Higher Education • Performances (lecturer, higher education) • Professional Services (lecturers, higher education) • Recitals (lecturer, higher education) • Seminars (lecturer, higher education) • Speeches (lecturer, higher education) • Telecourse (higher education) • Temporary Classroom Instructor (higher ed) • Visiting Professors (higher education) • Workshops (lecturer, higher education) <p>Note</p> <p>This code does NOT include professionally conducted training for institution employees (7243).</p> <p>RESTRICTED: This code may be only used by Institutions of Higher Education.</p> | <p>60182</p> | <p>Lecturers Fees</p> |
| <p>Legal Services</p> | <p>To record the payment for legal services.</p> | <p>60155</p> | <p>Legal Services</p> |

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| | <p>Expenditure code 7258 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Legal Services (other) • Legal services obtained by agencies with delegated approval from the Texas Attorney General • Legal services requiring approval from the Texas Attorney General • Payments to the Texas Attorney General for legal services <p>Note</p> <p>The Texas Attorney General provides legal representation for all institutions of higher education and state agencies. In order to request permission to hire outside legal counsel, all agencies must request the approval from the Texas Attorney General before entering into an agreement.</p> | | |
| Library Books | Library Books for | 86301 | Library Books & Other |
| Library Continuations | Library Continuations | 86301 | Library Books & Other |
| Library Electronic Resources | Library Electronic Resources | 86301 | Library Books & Other |
| Library Subscriptions | Library Subscriptions | 63201 | Magazines/Online Subscriptions |
| Media Services IDTs | Media Services IDTs | 63662 | Communication Other |
| Medical Services | <p>To record payments for medical assistance on behalf of needy individuals and to enable the state to obtain all benefits for those persons authorized under the Social Security Act or any other federal act.</p> <p>Expenditure code 7666 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Artificial Limbs (grants to clients) • Co-Pay (pharmacy) • Crutches (grants to clients) • Eyeglasses • Hearing Aids • Medical Services (Welfare) | 60108 | Medical Services |

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| | <ul style="list-style-type: none"> • Medical Services and Specialties (other) • Pharmacy Co-Pay • Shoes, Special • Wheel Chair (grant to client) <p>Note Medical services for employees or wards of the state are coded 7248.</p> | | |
| <p>Medical Supplies</p> | <p>To record payment for the purchase of medical supplies used in hospitals, laboratories and for wards of the state, or as otherwise authorized by law.</p> <p>Expenditure code 7312 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Ace Bandages • Anesthetic • Bandages • Bed Pans • Blood (human) • Blood Plasma (human) • Catheters • Drugs (prescription) • Drugs for Wards • First Aid Kit • Gauze • Gloves (surgical) • Gowns (surgical) • Kits (first aid) • Medical Supplies • Needles (hypodermic) • Needles (syringe) • Ointment • Prescriptions • Rubbing Alcohol • Surgery Gowns • Surgical Gloves • Surgical Masks • Surgical Tape | <p>63006</p> | <p>Medical Supplies</p> |

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| | <ul style="list-style-type: none"> • Sutures • Syringes • Tracheal Tubes <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Medical supplies for Crime Victims (7236) • Medical supplies for Worker's Compensation (7231) • Medical supplies for Worker's Compensation self-insured (7232) • Parts for medical equipment (7330) | | |
| <p>Membership Dues</p> | <p>To record authorized payments of annual membership dues to professional or non-professional organizations when not prohibited by TEX. GOV'T CODE ANN. Chapter 556.</p> <p>Expenditure code 7201 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Fees (membership) • Membership Dues <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Tuition -- employee training (7202) • Registration fees -- employee training (7203) | <p>67101</p> | <p>Dues Prof Membership</p> |
| <p>MR Buildings</p> | <p>To record payment for the maintenance and repair of buildings. This code includes labor with or without parts.</p> <p>This code includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation | <p>63801</p> | <p>Maint Repair Buildings</p> |

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| | <p>projects and do not increase the value of the building</p> <ul style="list-style-type: none"> • Improvement projects of minimal or no added life expectancy and/or value to the building • Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc. • Maintenance type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections • Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities • A part without labor where the cost is subsequent to acquisition, and the part does not meet the capitalization threshold, and the part is intended to maintain the existing benefit to the building • Any other maintenance-related expenditure which does not increase the value of the building. • Air Conditioning System (maintenance) - building • Awnings (detachable, exterior decoration, buildings) • Blinds (interior decoration, buildings) • Boiler (maintenance) • Carpet Repair • Cleaning (building) • Cooling System (maintenance) - building • Curtain Rods (interior decoration, buildings) • Draperies (interior decoration, buildings) • Electrical Repairs (buildings) • Elevators (maintenance) • Exterior Decoration (buildings) • Fences (decorative, exterior decoration, buildings) • Fire Alarm Systems (maintenance) | | |
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| | <ul style="list-style-type: none"> • Heating System (maintenance) • Interior Decoration (buildings) • Labor (buildings) • Maintenance (air conditioning system) • Maintenance (boiler) • Maintenance (buildings) • Maintenance (electrical) • Maintenance (elevator) • Maintenance (heating system) • Maintenance (plumbing) • Maintenance (roofing) • Maintenance (security system) • Maintenance (smoke alarm system) • Painting Buildings • Plumbing • Porches (uncovered, exterior decoration, buildings) • Roofing (maintenance) • Security System (installation) • Security System (maintenance) • Smoke Detector (maintenance) • Wallpaper (interior decoration, buildings) • Window Tinting (building) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Building improvements that should be capitalized (7343) • Janitorial or window cleaning services (7277) • Pest extermination (7299) | | |
| <p>MR Computer Equipment</p> | <p>To record the payment for the maintenance and repair of computer equipment. This code includes labor with or without parts, and includes a part if the invoice includes labor with part(s).</p> <p>Expenditure code 7267 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Cartridges (refurbishing) • Computer (maintenance) • Computer Equipment (maintenance) | <p>63821</p> | <p>Maint Repair Computer</p> |

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| | <ul style="list-style-type: none"> • Computer Hardware (maintenance) • Computer Printer Cartridge (recharge) • Disk Drive (maintenance) • Hard Disk Drive (maintenance) • iPad repair • Labor (computer equipment) • Maintenance (computer) • Maintenance (personal computer) • Modem (maintenance) • Personal Computer (maintenance) • Printers (computer maintenance) • Re-Ink Toner • Re-inking Ribbons (computer) • Recharge Computer Cartridge <p>Note This code does NOT include expensed computer parts without labor (7335).</p> | | |
| <p>MR Computer Software</p> | <p>To record payment for the maintenance and repair of computer software.</p> <p>Expenditure code 7262 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Computer Software (maintenance) • Debugging Software • Maintenance (computer software) • Maintenance (software rented) • Maintenance (software) • Software (telephone support) • Software Maintenance • Software Maintenance (debugging) • Software Maintenance (extended warranty) • Software Maintenance (programming) • Telephone Support (software maintenance) | <p>63822</p> | <p>Maint Repair Software</p> |

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| <p>MR Facilities Other Improv</p> | <p>To record payment for maintenance and repair of facilities and other improvements.</p> <p>Expenditure code 7338 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Athletic Fields (including bleachers) - Maintenance and Repair - expensed • Basketball Courts - Maintenance and Repair - expensed • Driveways - Maintenance and Repair - expensed • Fencing and Gates - Maintenance and Repair - expensed • Fountains - Maintenance and Repair - expensed • Golf Courses - Maintenance and Repair - expensed • Landscaping (including plants) - Maintenance and Repair - expensed • Maintenance (indoor swimming pools) • Maintenance (outdoor swimming pools) • Parking Barriers - Maintenance and Repair - expensed • Parking Lots - Maintenance and Repair - expensed • Paths and Trails - Maintenance and Repair - expensed • Pavilions - Maintenance and Repair - expensed • Plazas - Maintenance and Repair - expensed • Recreation Areas - Maintenance and Repair - expensed • Retaining Walls - Maintenance and Repair - expensed • Septic Systems - Maintenance and Repair - expensed • Sprinkler Systems (Outside) - Maintenance and Repair - expensed • Stadiums - Maintenance and Repair - expensed | <p>63802</p> | <p>Maint Repair Facilities</p> |
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| | <ul style="list-style-type: none"> Swimming Pools (indoor or outdoor) - Maintenance and Repair - expensed Tennis Courts - Maintenance and Repair - expensed | | |
| MR Infrastruct Telecom Equip | <p>To record payment for maintenance and repair to telecommunications infrastructure.</p> <p>This code includes labor with or without parts.</p> <p>Expenditure code 7514 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> Beepers (maintenance) Fiber Optic System Between Buildings (maintenance and repair) Hook-Up Charges (telephone move) Labor (telecommunications equipment) Pagers (maintenance) Radio Tower (maintenance and repair) Telephone Distribution Systems Between Buildings (maintenance and repair) Television Tower (maintenance and repair) | 63831 | Telecomm Maintenance Repair |
| MR Land | <p>To record payment for maintenance and repair to land. This code includes labor with or without parts.</p> <p>Expenditure code 7271 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> Fence (maintenance) Grounds (maintenance) Labor (grounds and land) Lands (maintenance) Maintenance (grounds) Maintenance (land) Maintenance (parking lots) Maintenance (patio) Maintenance (ponds) | 63803 | Maint Repair Grounds |

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| | <ul style="list-style-type: none"> • Maintenance (sidewalks) • Mowing (grounds and lands) • Parks (maintenance) • Picnic Areas (clean up) • Ponds (maintenance) • Rest Areas (cleaning) • Sidewalk (maintenance) • Sprinkler System Maintenance • Street Clean-Up • Swimming Pool (maintenance) • Tennis Courts (maintenance) • Tree Surgery • Water Wells (maintenance) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Site preparation or improvements that ready land for its intended use (7345) • Supplies and materials (7328) • Landscaping (7338) | | |
| <p>MR Motor Vehicles</p> | <p>To record payment for maintenance and repair to state vehicles, including boats.</p> <p>Includes labor with or without parts. Parts only use 7330.</p> <p>Expenditure code 7368 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Automobile (parts with labor) -- repairs • Automobile (repair) • Automobile (tune up) • Automobile (washing/waxing) • Balancing of Tires • Boat (parts with labor)--repairs • Boat (repair) • Boat (tune up) • Boat (washing/waxing) • Boat Washing | <p>63806</p> | <p>Maint Repair Vehicles</p> |

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| | <ul style="list-style-type: none"> • Brake Pads and Shoes (replacement) • Car Washing • Labor (automobile) • Labor (Boat) • Maintenance (automobiles) • Maintenance (boat) • Maintenance (motor vehicles) • Painting (boat) • Painting (vehicles) • Preventive Maintenance (boat) • Preventive Maintenance (motor vehicles) • Tire Rotations • Tune-Up (auto) • Tune-Up (boat) • Upholstering (auto) • Upholstering (boat) • Window Tinting (cars) | | |
| <p>MR Personal Property</p> | <p>To record payment for the maintenance and repair of fixed or moveable tangible assets, including non-infrastructure equipment, to be used for operations. Includes labor with or without parts, and includes expensed parts with or without labor, provided the parts are not for computer (7335), telecommunication equipment (7510), or other non-capitalized furnishings and equipment (7330).</p> <p>Expenditure code 7367 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Air Conditioner (window unit maintenance) • Animal Equipment (maintenance) • Copy Machine (maintenance) • Equipment (maintenance) • Farm, Ranch Nursery Equip. (maintenance) • FAX Machine (maintenance) • Fax Machine Equipment Repair • Fire Extinguisher (recharge) | <p>63811</p> | <p>Maint Repair Equipment</p> |

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| | <ul style="list-style-type: none"> • Furnishings (maintenance) • Gasoline Storage Tank (maintenance) • Heavy Equipment (maintenance) • Installation Charges (fax) • Installation Charges (telephone) • Labor (furnishings) • Labor (heavy equipment) • Labor (laboratory equipment) • Labor (law enforcement equipment) • Labor (marine equipment) • Labor (medical equipment) • Maintenance (air conditioner -- window unit) • Maintenance (animal equipment) • Maintenance (copy machine) • Maintenance (equipment) • Maintenance (fax) • Maintenance (fire extinguishers) • Maintenance (furnishings) • Maintenance (heavy equipment) • Maintenance (law enforcement equip.) • Maintenance (marine equipment) • Maintenance (medical laboratory equipment) • Maintenance (minor equipment) • Maintenance (office equipment) • Maintenance (scientific equipment) • Maintenance (telephone) • Piano Tuning • Radio Repair • Re-inking Ribbons (copy machines) • Ribbon (re-inking) • Sanitation Services (dishwashers) • Signs (repair) • Storage Tank (repair) • Telecommunications Equipment (maintenance) • Telephone Moving | | |
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| | <ul style="list-style-type: none"> • Telephone Repairs (equipment) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Computer Equipment -- Maintenance and Repair (7267) • Computer Software -- Maintenance and Repair (7262) • Aircraft -- Maintenance and Repair (7263) | | |
| Natural Liquefied Petro Gas | <p>To record the payment for purchased natural and liquefied petroleum gas utilities.</p> <p>Expenditure code 7502 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Butane (heating) • Diesel Fuel (for heating) • Gas (transportation charges) • Liquid Petroleum Gas - Utilities • Natural Gas • Propane (heating) • Transportation of Gas • Utilities (natural and liquefied petro.) <p>Note</p> <p>This code does NOT include utilities charged under a rental agreement (7462, 7468).</p> | 63521 | Natural & LP Gas |
| NonCap Animal Purchase | <p>To record payment for dead or live animals, birds, fish, mammals, reptiles, insects and animal parts whose unit cost is less than \$5,000.</p> <p>Expenditure code 7384 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Animal Parts • Animal Parts (for research) • Bees • Birds • Bull Semen • Cadavers for Research • Cattle (cost is < \$5,000/animal) • Chicks | 63203 | Animals |

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| | <ul style="list-style-type: none"> • Dogs • Earthworms • Fish • Insects • Livestock • Mammals • Mice (rodents) • Monkeys • Pullets • Rats • Reptiles • Rodents • Sheep <p>Note This code does NOT include animals, birds, fish, mammals, reptiles and insects that are capitalized (7386).</p> | | |
| <p>Other Motor Vehicles</p> | <p>To record payment for a motor vehicle NOT intended to be used as a passenger vehicle. Includes vehicles used for mass transport, dual control automobiles used only for driver training, cars equipped with two-way radios, heavy equipment that qualifies as a vehicle (e.g., dump truck), and golf carts which are licensed and meet all requirements to operate on the public roads, most probably gas-powered.</p> <p>Expenditure code 7372 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Automobile (purchase/other) • Cars (other) • Dump Truck • Golf Carts (licensed for public roads) • Heavy Equipment (dump truck) • Motor Vehicle (purchase/other) • Motorcycle • Pickup (truck) • Police Car (purchase) • Scooter (motorized) • Truck (concrete) | <p>86202</p> | <p>Motor Vehicles Other</p> |

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| | <ul style="list-style-type: none"> • Truck (dump) • Truck (pick up) • Van (purchase/cargo) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Tractors, cherry pickers, bulldozers, roadgraders, and caterpillars (7373) • Passenger cars, passenger vans or sport utility vehicles (7371) <p>The following must be included if directly related to the acquisition of the vehicle; otherwise the cost must be recorded using the appropriate operating expense object code:</p> <ul style="list-style-type: none"> • Freight/delivery services (7286) <p>RESTRICTED: Vehicle purchases must be in compliance with the State Vehicle Fleet Management Plan issued by the Office of Vehicle Fleet Management of the Texas Facilities Commission.</p> | | |
| <p>Other Professional Services</p> | <p>To record payment for services rendered on a fee, contract, or other basis by a person, firm, corporation, or company recognized as possessing a high degree of learning and responsibility in any area not mentioned under other expenditure codes.</p> <p>Expenditure code 7253 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Aerial Surveying • Appraisal Services • Counselors for Employees • Dietitian • Education Service Centers • Employee Assistance • Head-Hunter Services • Mapping • Mediation Fees • Nutritionists • Prof. Serv. (surveying) • Professional Services (other) • Surveying Services | <p>60104</p> | <p>Other Professional Services</p> |

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| | <ul style="list-style-type: none"> • Veterans Nursing Home Management (GLO) • Workers' Compensation Risk Management Services <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Consulting services for information technology (7242) • Information technology services (7275) • Counselors for wards of the State (7325) • Financial and accounting services (7245) | | |
| <p>Parts Furnish and Equipment</p> | <p>To record payment for parts for motor vehicles, equipment and furnishings. If the value of the part is equal to or exceeds the capitalization threshold, it must be coded as a capitalized item (7371), (7372), (7373) or (7375).</p> <p>Expenditure code 7330 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Air Filter (auto) • Aircraft (parts) • Automobile (parts) • Ballasts (fluorescent lamp parts) • Battery (auto) • Belts (parts) -- equipment or auto • Blades (saw) • Compressor (part for A/C system) • Copy Machine (parts) • Couplings • Distributor (auto part) • Drill Bits • Engine (auto) • Equipment (parts) • Filter (car) • Flash Bars • Font (typewriter) • Furnishings (parts) | <p>63101</p> | <p>Parts-Furnishings & Equip</p> |

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| | <ul style="list-style-type: none"> • Fuse • Heavy Equipment (parts) • Hose (part) • Kits (repair parts, equipment) • Laboratory Equipment (parts) • Lamps (replacement parts) • Law Enforcement Equipment (parts) • Marine (parts) • Medical Equipment (parts) • Mop Handles • Mop Heads • Motor Vehicle (parts) • Parts (equipment and furnishings) • Pipes (parts) • Plugs • Printwheels (other) • Rivets • Shovel Handles • Spark Plugs • Sprinkler System (parts) • Thermostat • Tires • Typing Elements • Valves • Wheel Casters | | |
| <p>Passenger Cars</p> | <p>To record payment for a motor vehicle intended to be used as a passenger vehicle when authorized in the General Appropriations Act and/or in general law.</p> <p>Expenditure code 7371 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Automobile (purchase/passenger cars) • Cars (purchase/passengers) • Motor Vehicle (passenger) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Other Motor Vehicles (7372) | <p>86201</p> | <p>Motor Vehicles Passenger Car</p> |

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| | <p>The following must be included if directly related to the acquisition of the vehicle; otherwise the cost must be recorded using the appropriate operating expense object code:</p> <ul style="list-style-type: none"> • Freight/delivery services (7286) <p>RESTRICTED: Vehicle purchases are restricted to agencies that are in compliance with the State Vehicle Fleet Management Plan issued by the Office of Vehicle Fleet Management of the Comptroller's office as required by TEX. GOV'T CODE Chapter 2171.</p> | | |
| Phone Other | Phone Other | 63634 | Telecomm Other Srv Charges |
| Phone Purchase | Phone Purchase | 63144 | Telecomm Eqp & Parts Expensed |
| Phone Rental | Phone Rental | 63636 | Telecomm Rental |
| Physical Plant IDTs Labor | To record interdepartmental transaction for service provided by the Facilities Management department. | 63801 | Maint Repair Buildings |
| Physical Plant IDTs Materials | To record interdepartmental transaction for materials provided by the Facilities Management department. | 63204 | Hardware & Materials |
| Plants | <p>To record payment for the purchase of vegetation when authorized by law.</p> <p>Expenditure code 7331 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Bedding Plants • Bulbs (plants) • Flowers (seeds) • Fruit Trees • Grass • House Plants • Plants (outdoors) • Root Cube • Seeds • Shrubs <p>Trees</p> | 63205 | Plants |
| Postal Services | <p>To record payment for the purchase of postal services.</p> <p>Expenditure code 7291 includes, but is NOT limited to:</p> | 63002 | Postal Services |

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| | <ul style="list-style-type: none"> • Post Office Box Rent • Postage Stamps (Postmaster) • Postal Services • Rental (post office box) • Services (postal) • Stamps (postage) <p>Note An employee may be reimbursed for emergency purchases of postage or post office box rent. Postage included in cost of goods or services is coded same as goods or services.</p> | | |
| Print Shop IDTs | Print Shop IDTs | 64101 | Copying/Printing Services |
| Promotional Items | <p>To record payment for the purchase of promotional items. Agency must have statutory authority to use this code.</p> <p>This code includes items to promote the State of Texas.</p> <p>Expenditure code 7309 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Food (Marketing) • Food (promotional) • Marketing Items • Promotional Items | 63001 | Consumable Non-Office Supplies |
| Prompt Payment Interest | Prompt Payment Interest | 67718 | Prompt Pymt Interest Penalty |
| Publications Ads | Publications Ads | 64103 | Publications & Advertisement |
| Purchased Contracted Services | <p>To record payment for contracted temporary services. Travel expenses incurred by the vendor should be included as part of the total cost of services.</p> <p>Expenditure code 7299 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Accreditation Services • Administrative Costs (residential) • Alterations • Analysis (chemicals, soil, water, etc.) | 60305 | Purchased Contract/Temp Srvcs |

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| | <ul style="list-style-type: none">• Analyzing Data• Animal Care Services• Armored Car• Auctioneering• Boarding (animals)• Burglar Alarm Service• Calligraphy• Chapel Services• Chef Services• Collecting Data• Collection Agency• Contracted Services• Court Reporter Fee (contracted)• Cremation• Crop Dusting• Drafting Services• Drawing (artistic)• Dredging Services• Editing Services -- Non-professional• Electronic Monitoring Service• Embalming Service• Engraving (other)• Exams (grading)• Extermination Services• Fees (court reporter -- contracted)• Finder Services• Fingerprinting Service• Framing of Pictures (retained by agency)• Funeral Services (wards of the state)• Grading (exams)• Harvesting• Hauling Services• Hay (baling)• Hay Hauling• Horse Shoeing• Horticultural Services• Interior Designing | | |
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| | <ul style="list-style-type: none"> • Internship • Interpreter (other) • Keys (duplication) • Keys (locksmith rekeying) • Lettering Service • Locksmith Service (rekeying) • Maintenance (animals) • Minister • Modeling Services • Monogramming • Mortuary Service • Moving and Hauling Services • Moving Office Contents • Moving Set-Up Charges (equipment) • Musicians • Muzak Service • Notary Service • Office Move • Panelists • Paralegal Services • Parole Supervision (wards of the state) • Participants in Experiments • Photographers • Photography Services • Pianist • Pilot Services • Polygraph Testing • Pre-Wiring (labor only) • Probation Service • Proctor Services • Production Services • Referees for State Schools • Religious Services • Reporting Services • Research Services • Rewiring • Sample Collection Service | | |
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| | <ul style="list-style-type: none"> • Sampling (chemicals, soil, water, etc.) • Screening (surplus property) • Security Guard Service • Security Services (other) • Security System (monitoring) • Sediment Sampling • Services (accreditation) • Services (appraisal) • Services (extermination) • Services (interpreter) • Services (mortuary) • Services (musical accompaniment) • Services (other contracted employees) • Services (picture framing) • Services (religious) • Services (video taping) • Sewing Services • Shearing Sheep • Shoe Repair • Shoe Repair (wards of the state) • Signs Painted on Buildings • Skiptracing Services • Solid Waste Testing • Sports Officials • Start-Up Costs (non residential) • Subpoena Serving • Substitute House Parents • Substitute Teachers • Surplus Property, Screening • Temporary Employees (individuals) • Testing Service Fee • Testing Services • Topography • Transcription Service (admin. hearing) • Translation Service • Typing Services • Undertaker | | |
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| | <ul style="list-style-type: none"> • Vendor Mailing Service (Non-postal) • Video Taping Service • Welding Services • Well Plugging <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Consulting services for information technology (7242) • Information technology services (7275) • Employee assistance programs (7253) • Counselors (7253) • Lecturers for higher education agencies (7252) • Temporary employment agencies (7274) • Framing employee awards (7211) • Engraving employee awards (7211) • Surveying services (7253) | | |
| Real Property and Improvemnts | <p>To record payment for real property and/or improvements.</p> <p>Expenditure code 7340 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Buildings and Building Improvements (cost < \$100,000) • Facilities and Other Improvements (cost < \$100,000) • Infrastructure and Infrastructure Improvements (cost < \$500,000) • Installation Charges (utility lines) • Leasehold Improvements • Utility Lines (laying) | 63802 | Maint Repair Facilities |
| Refund to Grantors | Refund to Grantors | 67725 | Refund Excess Cash |
| Registration Fee-Empl Training | To record the payment of registration fees and related expenses for state employee training and for seminars and conferences attended by state employees and officials. | 67645 | Registration Fees Employee |

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| | <p>Expenditure code 7203 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Employee Training Expenses • Fees (conference) • Fees (registration for state employees) • Mandatory meal and lodging expenses (when packaged with a registration fee) • Reference materials (included with seminar or conference registration fees) • Registration Fees (employee) • Tours (tied to state business) <p>Note</p> <p>This code may be processed as a purchase transaction, or may be processed as a travel transaction whenever an employee is reimbursed for registration fees paid while the employee is travelling.</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Tuition (7202) • Memberships and dues (7201) • Travel expenses (must be submitted on State of Texas Travel Voucher) • Books (7382) | | |
| <p>Rental of Furnish and Equip</p> | <p>To record payment for the rental or lease of furnishings and equipment not mentioned elsewhere.</p> <p>Expenditure code 7406 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Copy Machine (copy overage) • Copy Machine (rental) • Costume Rental • Cylinders (rental) • Equipment (rental) • Equipment Rental (without operator) • FAX Machine (rental) • Floor Mats (Rental) | <p>64031</p> | <p>Rental Furn Equip</p> |

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| | <ul style="list-style-type: none"> • Ice Machines (rental) • Industrial Equipment (rental) • Medical Equipment (rental) • Minor Equipment (rental) • Movie Projector (rental) • Office Equipment (rental) • Oxygen Equipment (rental) • Postage Meter (rental) • Rental (copy machine) • Rental (cylinders) • Rental (dumpster) • Rental (equipment) • Rental (furnishings) • Rental (ice machine) • Rental (industrial equipment) • Rental (medical equipment) • Rental (portable toilets) • Rental (postage meter) • Rental (slide projector) • Rental (tools and equipment) • Rental (uniforms) • Scientific Equipment (rental) • Security System (rental) • Slide Projector (rental) • Telecopiers (rental) • Toilets (portable rental) • Tools (rental) • U-Haul Trailer (rental) • Uniform Rental • Usage Fees (copy machine) • Water Cooler (rental) • Word Processing Systems, Stand Alone (rental) | | |
| Rental of Marine Equipment | Rental of Marine Equipment | 64036 | Rental Marine Equip |
| Rental of Motor Vehicles | <p>To pay for the rental or lease of motor vehicles. This includes vehicles rented with drivers.</p> <p>This code includes short-term and long-term rentals of motor vehicles.</p> | 64034 | Rental Vehicle |

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| | <p>Expenditure code 7442 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Automobile (rental -- long or short term) • Motor Vehicle (rental) • Rental (auto -- long or short term) • Rental of Bus (Charter) <p>Note</p> <p>This code does NOT include rental of motor vehicles by state employees while conducting official business in travel status (7101, 7111).</p> <p>Collision Damage Waiver (CDW) is payable. Safe Driver and PAI is not payable.</p> | | |
| Rental of Office Bldg Space | <p>To record payment for the rental or lease of office space or office buildings, including services in lieu of office or building rent.</p> <p>Expenditure code 7462 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Buildings (office rental) • Office Building (rental) • Rental (office building) • Rental (office space) • Trailers (office space -- rental) | 64014 | Rental Office Bldg |
| Rental of Reference Material | Rental of Reference Material | 64082 | Rental Reference Mat. |
| Rental of Space | <p>To record payment for the rental of space, including utilities in lieu of rent.</p> <p>Expenditure code 7470 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Aircraft Hangar Storage • Boat Storage • Classroom Space (rental) • Conference Space (rental) • Exhibit Space (rental) • Fees (parking) • Kennel Services • Parking (rental) • Parking Permit | 64016 | Rental General Space |

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| | <ul style="list-style-type: none"> • Rental (classroom space) • Rental (conference space) • Rental (exhibit space) • Rental (parking space) • Rental (safety deposit box) • Rental (space) • Rental (stables) • Rental (stalls) • Rental (storage space) • Safety Deposit Box (rental) • Storage Space (rental) | | |
| <p>Reproduction and Printing Svc</p> | <p>To record payment for purchased reproduction and printing services.</p> <p>Expenditure code 7273 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Audio Tape Duplication • Blueprints • Bookbinding • Business Cards • Constitutional Amendments (published) • Copies • Coupon Books (printing service) • Customized Forms • Developing of Photos • Digitizing Audio Files • Digitizing Files • Embossed Printing • Engraved Printing • Engraving (embossed) • Engraving (printing) • Envelopes (printing) • Film (developing) • Forms (customized) • Imaging Services • Lamination • Letterhead • Magazine Binding | <p>64101</p> | <p>Copying/Printing Services</p> |

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| | <ul style="list-style-type: none"> • Microfiche (production) • Microfiche (reproduction) • Microfilm (reproduction) • Photographic Developing • Photographic Printing • Photography (enlargements) • Printing (customized) • Printing Service • Publishing Services • Records Conversion • Reprints • Reproduction • Reproduction Services (includes mailout) • Services (imaging) • Services (photo developing) • Services (printing constitutional amendments) • Services (reproduction) • Slide Duplicates • Stationary (printed) • Tickets (printed) • Typesetting • Video Tapes (duplication) <p>Note This code does NOT include:</p> <ul style="list-style-type: none"> • Photographers contracted (7299) • Printing of agency publications (7218) • Advertisements (7281) | | |
| Resale Merchandise | Resale Merchandise | 60003 | Merchandise for Resale |
| Resale Miscellaneous | Resale Miscellaneous | 60003 | Merchandise for Resale |
| Resale Print Shop Merchandise | Resale Print Shop Merchandise | 60003 | Merchandise for Resale |
| Research/Study Incentive | Research/Study Incentive | 67111 | Awards Empl Non Cash |
| Scholarship Books | Scholarship Books | 64607 | Grants Other |



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| Scholarship Disc & Allowance | Scholarship Disc & Allowance | 64604 | Tuition Discounting |
| Scholarship Dorm | Scholarship Dorm | 64607 | Grants Other |
| Scholarship Meals | Scholarship Meals | 64607 | Grants Other |
| Scholarship Non FA GC Books | Scholarship Non FA GC Books | 64607 | Grants Other |
| Scholarship Non FA GC Dorm | Scholarship Non FA GC Dorm | 64607 | Grants Other |
| Scholarship Non FA GC Stipend | Scholarship Non FA GC Stipend | 64607 | Grants Other |
| Scholarship Non FA GC Tuit Fee | Scholarship Non FA GC Tuit Fee | 64607 | Grants Other |
| Scholarship Room and Board | Scholarship Room and Board | 64607 | Grants Other |
| Scholarship Travel Student | Scholarship Travel Student | 64607 | Grants Other |
| Scholarship Trust | Scholarship Trust | 64607 | Grants Other |
| Scholarship Tuition Waivers | Scholarship Tuition Waivers | 64601 | Scholarship Fellow Citizen |
| Settlement | Settlement | 68320 | Jgmts Stlmt Oth Legal |
| Stipends | Stipends | 60311 | Participant Expense - Seminars |
| Stipends Operating | Stipends Operating | 67112 | Awards Non Employees |
| Team Guarantee | Team Guarantee | 67606 | Fee Others |
| Telecom Equip Controlled | To record payment for telecommunications equipment whose unit cost is less than \$5,000 and the item is either required to be secured and tracked due to its nature, or the agency elects to control an item. | 63165 | Cntrl Telecom Equip |
| Telecommunications Equip Cap | To record payment for telephones, telephone systems, and other telecommunications equipment whose unit cost is equal to or greater than \$5,000 and the asset has an estimated useful life of more than one year. | 86115 | Telecomm Equipment Capitalized |
| Telecommunications Equip Exp | To record payment for telecommunications equipment whose unit cost is less than \$5,000. These assets do not have to be reported to the State Property Accounting system. Expenditure code 7517 includes, but is NOT limited to: <ul style="list-style-type: none"> • Beepers (purchased) • Cellular Telephone (purchase) • iPhone | 63143 | Telecomm Equip Expensed |

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| | <ul style="list-style-type: none"> • iPhone accessories • Mobile Phones (purchase) • Pagers (purchased) • Telecommunications Equipment (expensed) • Telephone (purchase) • TTY • Two-Way Radio <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Telecommunications equipment -- capitalized (7512) • Telecommunications infrastructure -- capital lease (7519) • Telecommunications infrastructure -- capitalized (7520) <p>The following must be included if directly related to the acquisition of the asset; otherwise the cost must be recorded using the appropriate operating expense object code:</p> <ul style="list-style-type: none"> • Freight/delivery services (7286) • Consultant services -- (7239, 7240, 7242) | | |
| <p>Travel Foreign</p> | <p>To record the payment of foreign travel claims. For the purpose of this code, foreign travel is defined as traveling to countries other than the United States, U.S. possessions, Mexico and Canada. All travel expenses related to a foreign travel event are to be recorded under this code.</p> <p>Note</p> <p>This code does not include travel to U.S. possessions, Mexico or Canada. Please refer to comptroller object codes relating to "out-of-state" travel for expenditures made in these locations.</p> | <p>62251</p> | <p>Trvl Foreign</p> |
| <p>Travel IS Actual Expenses</p> | <p>To record the payment for in state travel actual expenses for authorized employees.</p> | <p>62105</p> | <p>Trvl In St Incidental</p> |

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| <p>Travel IS Incidental Expenses</p> | <p>To record the payment of local (city, county, municipal) hotel taxes and other expenses for which payment is authorized while engaged in in-state travel on official business.</p> <p>Other expenses may include:</p> <ul style="list-style-type: none"> • Telephone calls • Parking • Cashier's check or money order fees (field personnel making tax or fee collections) • Toll charges and gasoline purchases for state owned or rented vehicles • Local hotel occupancy and similar taxes that a state employee is not exempt from paying. <p>Expenditure code 7105 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Tolls (In-State Travel) • TPID Fee (Tourism Public Improvement District) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Out-of-state incidental expenses (7115) • Travel in-state state hotel occupancy tax outside Galveston, Port Aransas and South Padre Island (7135) • Travel in-state state hotel occupancy tax inside Galveston (7136) • Travel in-state state hotel occupancy tax inside South Padre Island city limits (7137) • Travel in-state state hotel occupancy tax inside Port Aransas city limits (7138) | <p>62105</p> | <p>Trvl In St Incidental</p> |
| <p>Travel IS Lodging and meals</p> | <p>To record the payment of in-state meal and lodging expenses incurred by state employees not to exceed the rates established by the Texas Legislature in the General Appropriations Act.</p> | <p>62106</p> | <p>Trvl In St Meals_Lodging</p> |

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| Travel IS Mileage | <p>To record the payment of mileage incurred while using personally owned or leased motor vehicles in-state by state employees, board or commission members and other officials on state business.</p> <p>Note This code does NOT include out-of-state mileage or the use of personally owned or leased aircraft. (See Comptroller Object Codes 7112, 7122, 7123, 7124, 7125, 7126, 7127 and 7445.)</p> | 62102 | Trvl In St Milage |
| Travel IS Public Trans Fares | <p>To record the payment of public transportation fare costs incurred during in-state travel by state employees, board or commission members and elected/appointed officials on state business. Includes payments made directly to public transportation companies or credit card issuers by state agencies for transportation expenses of its employees, officials and board members. Public transportation fares include:</p> <ul style="list-style-type: none"> • Commercial air • Railroad • Bus • Car rental • Taxi • Limousine • Boat • Subway • Bicycle or other mode of mass transit. <p>Note This code does NOT include out-of-state public transportation fares (7111).</p> | 62101 | Trvl In St Public Trans |
| Travel Nonemp Nonstudent | Travel Nonemp Nonstudent | 62491 | Trvl Domestic |
| Travel OS Actual Expenses | To record the payment for out-of- state travel actual expenses for authorized employees | 62208 | Trvl Out St Meals-Actuals |
| Travel OS Incidental Expenses | <p>To record the payment of other expenses for which payment is authorized while engaged in out-of-state travel on official business.</p> <p>Other expenses may include:</p> <ul style="list-style-type: none"> • Telephone calls • Parking | 62205 | Trvl Out St Incidental |

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| | <ul style="list-style-type: none"> • Cashier's check or money order fees (field personnel making tax or fee collections) • Toll charges and gasoline purchases for state owned or rented vehicles • Hotel occupancy and similar taxes paid outside of Texas. <p>Travel within the United States (except Texas), U.S. possessions, Mexico and Canada is considered out-of-state travel.</p> <p>Expenditure code 7115 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Tolls (Out-Of-State Travel) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • In-state incidental expenses (7105) • Texas state hotel occupancy taxes (7135-7138) | | |
| Travel OS Lodging | To record the payment of out-state meal and lodging expenses incurred by state employees not to exceed the rates established by the Texas Legislature in the General Appropriations Act. | 62206 | Trvl Out St Meals-Lodg PerDiem |
| Travel OS Mileage | To record the payment of mileage while using personally owned/leased motor vehicles out-of-state by state employees, board or commission members, or other officials on state business. Travel in the United States (except Texas), U.S. possessions, Mexico, or Canada is considered out-of-state travel. | 62202 | Trvl Out St Milage |
| Travel OS Public Trans Fares | To record the payment of public transportation fare costs incurred during out-of-state travel by state employees, board or commission members, other officials for out-of-state travel on state business. Travel in the United States (except Texas), Mexico, U.S. possessions and Canada is considered out-of-state. Includes payments made to public transportation companies or credit card issuers by agencies for transportation expenses of employees, officials and board or commission members. Public transportation fares include: <ul style="list-style-type: none"> • Commercial air • Railroad | 62201 | Trvl Out St Public Trans |

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| | <ul style="list-style-type: none"> • Bus • Car rental • Taxi • Limousine • Boat • Subway • Bicycle or other mode of mass transit <p>Note This code does NOT include in-state public transportation fares (7101).</p> | | |
| Travel Prospective St Employee | Travel Prospective St Employee | 62402 | Trvl Prospective Emp |
| Travel Recruitment | Travel Recruitment | 62353 | Trvl Athl Rect Meals-Actuals |
| Travel Restricted Student | Travel Restricted Student | 62304 | Trvl Student Non Empl |
| Travel Student | Travel Student | 62304 | Trvl Student Non Empl |
| Tuition-Empl Training | <p>To record the payment of tuition to Institutions of Higher Education, including community colleges, for state employees training.</p> <p>Expenditure code 7202 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Tuition (employees) <p>Note</p> <p>This code does NOT include:</p> <ul style="list-style-type: none"> • Registration fees for seminars and conferences (7203) • Membership fees and dues (7201) • Travel expenses (must be submitted on State of Texas Travel Voucher) • Books (7382) | 67620 | Miscellaneous Expenses |
| TX AN Charges | TX AN Charges | 63637 | Telecomm Tex An |

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| <p>Waste Disposal</p> | <p>To record payment for purchased services to include trash pickup, containerized refuse service, wastewater, sanitary landfill, and other related waste disposal services, including document shredding and disposal.</p> <p>Expenditure code 7526 includes, but is NOT limited to:</p> <ul style="list-style-type: none"> • Deep Well Disposal • Grease Traps (clean) • Shredding (document disposal) • Trash (pick up waste disposal) • Utilities (waste disposal) • Waste Disposal • Wastewater <p>Note This code does NOT include disposal of hazardous or radioactive waste (7272).</p> | <p>63861</p> | <p>Waste Disposal</p> |
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