

Expenditure Account Codes (Revised 12/21/10)

	Salaries and Wages		
6100	Salaries and Wages	771081	In State Meals Lodge Overage
670100	Professional Admin Salaries	771101	In State Board Member Travel
670102	Addl Comp Professional Salaries	771110	Out of State Public Trans
670080	Faculty Academic Salaries	771120	Out of State Mileage
670081	Adjunct Faculty Salaries	771140	Out of State Actual Overnight
670090	Graduate Teaching Assts	771150	Out of State Incidental Exp
670101	Graduate Research Assts	771160	Out of State Meals Lodging
670103	Graduate Administrative Assts	771161	Out of State Meals Lodge Overage
670150	Classified Salaries	771170	Out of State NonOvernight Trav
670151	Stipends	771210	Travel to Foreign Country
670152	Addl Comp Classified Salaries	771300	Out of State Board Member Travel
670153	Classified Wages	771310	Travel of Prospective Employee
670140	Student Employees	771560	Travel by Students
670141	Student Workstudy Wages	771570	Travel by Nonstudents Nonemployees
670190	Compensatory Time Pay	799019	Transportation IDT's
670200	Hazardous Duty Pay	72B2	Professional Fees and Services
670210	Overtime Pay 1.0	772400	Consulting Services Other
670211	Overtime Pay 1.5	772420	Consulting Svcs Computer
670220	Longevity Pay	772430	Educational Training Svcs
670230	Lump Sum Termination Pay	772450	Financial and Acct Services
670240	Termination Pay Death Benefit	772580	Legal Services
670310	Cell Phone Allowances	772480	Medical Services
670311	Cell Phone Benefit Charge	772490	Veterinary Services
670312	Auto Allowance	772520	Guest Lecturers
670313	Emoluments	772530	Other Professional Services
670300	Incentive Awards for Employees	772540	Witness Fees for Adm Hearings
	Employee Benefits	772550	Investment Counseling Services
67B0	Employee Benefits	772560	Architect Services
67B1	Employee Benefits Budget Pool	772561	Engineering Services
679090	TRS Retirement	772750	Computer Programming Services
679091	TRS RTW Surcharge	772840	Data Processing Services
679092	TRS Care Surcharge	799015	Campus Recreation IDT's
670860	ORP Matching	72B3	Maintenance and Repair
670430	FICA and Medicare	772620	Comp Software Maint and Support
670330	Employee Retirement - Other Empl. Exp.	772660	Buildings M and R
670410	Group Insurance	772670	Computer Equipment M and R
679840	Unemployment Compensation	772700	Infrastructure M and R
670620	Workers Comp Claims	772710	Land Maint and Repair
670710	Moving Expenses	773380	Facility Other M and R
679999	Benefits Charges	773540	Leasehold Improve noncapitalized
	EXPENSES	773670	Mach or Equip M and R
71B0	GrantTravel Only	773680	Motor Vehicles M and R
71B1	Grant Travel Budget Pool Only	775140	InfrastructureTelecomm M and R
77100G	Travel Advance	799018	Maintenance & Repair IDT's
77101G	In State Public Transportation	72B4	Printing and Reproduction
77102G	In State Mileage	772180	Publications and Reports
77104G	In State Overnight Actual Exp	772730	Printing and Reproduction Services
77105G	In State Incidental Expenses	72B5	Materials and Supplies
77106G	In State Per Diem Meals Lodging	772910	Postal Services
77107G	In State Partial Per Diem	773000	Consumables
77108G	In State Meals Nonovernight	773001	Credit Card Purchases
77111G	Out of State Public Trans	773002	Gain or Loss on Inventory
77112G	Out of State Mileage	773030	Subs or Periodicals nonpermanent
77114G	Out of State Actual Overnight	773040	Fuels and Lubricants
77115G	Out of State Incidental Exp	773090	Promotional Items
77116G	Out of State Meals Lodging	773100	Chemicals and Gases
77117G	Out of State NonOvernight Trav	773120	Medical Supplies
77121G	Travel to Foreign Country	773150	Food for Teaching and Research
77131G	Travel of Prospective Employee	773280	Supplies Matls Agri Const Hardware
77156G	Travel by Students	773300	Parts Furnishings and Equipment
77157G	Travel by Nonstudents Nonemployees	773310	Plants
	72B0	773330	Fabrics and Linens
	Operations & Maint Budget Pool	773340	Furn or Equip less than 5K
	Travel	773341	Radioactive Matls Equipment
771000	Travel Advance	773350	Computer Parts less than 5K
771001	Travel Clearing	773740	Controlled Furnishings and Equip
771010	In State Public Transportation	773770	Computer Equipment expensed
771020	In State Mileage	773780	Controlled Computer Equipment
771040	In State Overnight Actual Exp	773800	Computer Software expensed
771050	In State Incidental Expenses	773820	Books & Ref Matls expensed
771060	In State Per Diem Meals Lodging	775100	Telecom Parts and Supplies
771070	In State Partial Per Diem	775170	Telecom Equip expensed
771080	In State Meals Nonovernight		

72B6 Other Operating Expenses

770710 Moving Expenses
772010 Membership Dues
772020 Tuition Payments to Higher Ed Inst.
772030 Registration Fees for Training
772040 Insurance Premiums
772050 Employee Bonds
772100 Fees and Other Charges
772110 Awards
772130 Training Costs Other
772190 Fees for Receiving Elec Payments
772220 Filing Fees
772230 Court Costs
772240 Witness Fees for Civil Hearings
772720 Hazardous Waste Disposal Services
772740 Temp Employment Agency Services
772770 Cleaning Services
772810 Advertising Services
772860 Freight or Delivery Services
772950 Investigation Expenses
772990 Purchased Contracted Services
773400 Building and Improvements Expensed
773840 Animals expensed
775680 Officiating at Athletic Events
775690 Collection Agency Fees
775700 Taxes for UBIT
776960 Tuition Rebates
778080 Arbitrage
779470 SORM Assessments
796990 Cash Short/Over
799017 Other Departmental IDT's

72B7 Payment of Interest

778060 Prompt Pay Interest
778140 Interest on Prop LTD Operating

72B8 Rentals and Leases

774060 Rental of Furniture and Equipment
774110 Rental of Computer Equipment
774150 Rental of Software
774210 Rental of Reference Materials
774420 Rental of Motor Vehicles
774450 Rental of Aircraft
774490 Rental of Marine Equipment
774610 Rental of Land
774620 Rental of Office Space
775220 Rental of Telecom Equipment
774700 Rental of Space

72B9 Communication and Utilities

772760 Communication Services
775010 Electricity
775030 Telecom Long Distance
775031 TexAn Telecom
775040 Telecom Monthly Charge
775160 Telecom Other Svc Chrges
775180 Telecom Dedicated Data Circ
775020 Natural and Liq Petroleum Gas
775070 Water
775240 Other Utilities
775260 Waste Disposal
799012 Telephone IDT's

72C1 Cost of Goods Sold

773930 Merchandise Purchased for Resale
773940 Raw Materials Purchases
779013 Catering IDT's

72C2 Bad Debt Expense

778620 Bad Debt Expense

775210 Telecom Infrastructure exp
775990 Participant Costs
799011 Materials & Supplies IDT's
799016 P.O. Box Rental IDT's

72C3 Claims and Judgments

772260 Judgements and Settlements

72C4 Federal Pass Through

779710 Federal Pass Thru Exp Non Operating
779720 Federal Pass Thru Non-State Entity
779780 Federal Pass Thru Exp Operating

72C5 State Pass Throughs

776140 State Pass Thru Exp Non Operating
776150 State Pass Thru Exp Operating

Capital Outlay**73B0 Capital Outlay Budget Pool****73B1 Capital Outlay**

773360 Facilities Improve 100K or more
773370 Facilities Capital Lease
773410 Construction in Progress
772563 Architect Services Capitalized
772564 Project Manager Services Capitalized
772565 Bond Issuance Cost Capitalized
772566 Consulting Services Capitalized
773420 Buildings
773430 Building Improvements
773440 Leasehold Improvements
773450 Land
773460 Land Improvements
773500 Buildings Capital Lease
773510 Passenger Cars Capital Lease
773520 Other Motor Vehicles Cap Lease
773560 Infrastructure 500K or more
773570 Infrastructure renov 500K or more
773610 Personal Property 5K or more
773650 Boats and boat trailers
773660 Personal Property Capital Lease
773690 Works of Art Capitalized
773710 Personal Prop Passenger Cars
773720 Other Motor Vehicles Capitalized
773730 Furn Equip and Other 5K or more
773760 Furn Equip Capital Lease
773790 Computer Equipment Capitalized
773850 Computer Equipment Capital Lease
773860 Animals Capitalized
773870 Computer Software Capitalized
773902 Computer Software Internally Developed
773950 Computer Software Purchased - Capital
773880 Fabrication of Equip Capitalized
773890 Books & Ref Materials Capitalized
775120 Telecom Equipment Capitalized
775190 Infrastructure Telecom Cap Lease
775200 Infrastructure Telecommunications

Grant Schol and Fellowships**74B0 Grant Schol and Fellowships Pool****74B1 Grant Schol and Fellowships**

775830 Scholarships and Fellowships
775831 Graduate Scholarships
775832 Set Aside Scholarships-UG
775833 Set Aside Scholarships-GR
775930 Texas Public Ed Grants Res
775931 Texas Public Ed Grants NR