

## ABEST Object of Expense Codes

Objects of Expense used in the Legislative Appropriations Request correspond to the Comptroller of Public Account's expenditure codes listed in the Uniform Statewide Accounting System (USAS) Manual of Accounts. Listed below are the Objects of Expense, the corresponding Objects of Expense codes, and the list of Comptroller's expenditure codes that pertain to each of the Objects of Expense.

### Object

Code	Object of Expense
1001	Salaries and Wages
1002	Other Personnel Costs
1005	Faculty Salaries (Higher Education Only)
1010	Professional Salaries - Faculty Equivalent (Higher Education Only)
1015	Professional Salaries - Extension (Texas Agricultural Extension Service Only)
2001	Professional Fees and Services
2002	Fuels and Lubricants
2003	Consumable Supplies
2004	Utilities
2005	Travel
2006	Rent - Building
2007	Rent - Machine and Other
2008	Debt Service
2009	Other Operating Expense
3001	Client Services
3002	Food for Persons - Wards of State
4000	Grants
5000	Capital Expenditures

## ABEST Object of Expense Codes

### Object

### Code Object of Expense

- 1001** Salaries and Wages For payment of salaries and wages of exempt, classified, and non-classified positions. For salaries of personnel employed by institutions of higher education other than those specified in 1005, 1010, 1015, exempt line-item employees, and who are not a part of the institution's classification plan (examples include, but are not limited to, administrators, vice presidents, deans, attorneys, librarians, foresters, and predatory animal control specialists). Includes Comptroller Expenditure Codes:
- 7001 Salaries and Wages - Line Item Exempt Positions
  - 7002 Salaries and Wages - Classified and Non-Classified Permanent Full-Time Employees
  - 7003 Salaries and Wages - Classified and Non-Classified Permanent Part-Time Employees
  - 7004 Salaries and Wages - Classified and Non-Classified Non-Permanent Full-Time Employees
  - 7005 Salaries and Wages - Classified and Non-Classified Non-Permanent Part-Time Employees
  - 7006 Salaries and Wages - Hourly Full-Time Employees
  - 7007 Salaries and Wages - Hourly Part-Time Employees
  - 7010 Higher Education Salaries - Professional/Administrative Employees (Higher Ed Only)
  - 7012 Emergency Paid Leave Under FFCRA
  - 7013 Higher Ed-Emergency Paid Leave FFCRA
  - 7014 Higher Education Salaries - Student Employees (Higher Ed Only)
  - 7015 Higher Education Salaries - Classified Employees (Higher Ed Only)
  - 7016 Salaries and Wages - Employees Receiving Twice-A-Month Salary Payment
  - 7019 Compensatory Time Pay (Higher Ed Only)
  - 7021 Overtime Pay
  - 7544 HI-ED Non-Faculty Salaries/Wages
- 1002** Other Personnel Costs For payment of salary per diem for services rendered; longevity pay; and payment of services rendered on a fee, contract, or other basis to a person, firm, corporation, or company. For contribution of the state's share of the cost of retirement programs and certain retirement payments and for the state's share of O.A.S.I. payments (applies only to the Employees Retirement System, Teachers Retirement System, Comptroller of Public Accounts, and certain institutions of higher education, as indicated). Includes Comptroller Expenditure Codes:
- 7017 One-Time Merit Increases
  - 7018 Hardship Stations Pay
  - 7020 Hazardous Duty Pay
  - 7022 Longevity Pay
  - 7023 Lump Sum Termination Payment
  - 7024 Termination Pay - Death Benefits

## ABEST Object of Expense Codes

- 7025 Compensatory or Salary Per Diem
- 7026 Out-of-State Employment Costs
- 7028 Productivity Bonus Awards
- 7030 Employee Incentive Bonus
- 7032 Employees Retirement - State Contribution (ERS Only)
- 7033 Employees Retirement - Other Employ Expense
- 7034 Pension Expense - Governmental
- 7035 Stipend Pay
- 7036 Pension Expense - Propriety
- 7037 Incentive Award for Authorized Service to Veterans
- 7041 Employee Insurance Payments - Employer Contribution
- 7043 F.I.C.A. Employer Matching Contribution
- 7046 High Performance Bonus for Administration of the Supplemental Nutrition Assistance Program(SNAP)
- 7047 Recruitment and Retention Bonuses
- 7048 Performance Rewards
- 7051 Severance Pay
- 7080 Retirement-Service Credit for Accumulated Sick Leave (ERS Only)
- 7081 Retirement/Benefits Payments - Employee Retirement System (ERS Only)
- 7082 Retirement/Benefits Payments - Judicial Retirement System (ERS Only)
- 7083 Retirement/Benefits Payments - (TRS, TSBVI, TSD, TEA)
- 7084 Retirement/Benefits Payments – (TESRS)
- 7085 Retirement Payments - Law Enforcement and Custodial Officer Supplement (ERS Only)
- 7086 Optional Retirement - State Match (Higher Ed Only)
- 7087 Optional Retirement Differential (Higher Ed Only)
- 7092 Ranger Pensions (CPA Only)
- 7280 Client-Worker Services
- 7535 Payroll Related Costs
- 7536 Professional Services
- 7544 Higher Education, Non-Faculty Salaries/Wages
- 7909 Teacher Retirement Reimbursement
- 7915 Teacher Retirement – 90 Day Wait (Higher Ed Only)

### 1005 Faculty Salaries

For salaries of personnel employed by institutions of higher education whose duties include the teaching function as defined by the Texas Higher Education Coordinating Board's Definitions of the Elements of Institutional Cost. Includes Comptroller's Expenditure Code:

- 7008 Higher Education Salaries - Faculty/Academic Employees (Higher Ed Only)
- 7545 Higher Education, Faculty Salaries/Wages

## ABEST Object of Expense Codes

- 1010** Professional Salaries Faculty Equivalents For salaries of personnel employed by institutions of higher education whose duties include research, serve in positions that are interchangeable with faculty, whose qualifications are the same or similar to those necessary for the teaching function at the same or comparable institutions, and who are not a part of the institution's classification plan. Excludes administrators, vice presidents, deans, attorneys, librarians, and the like. Includes Comptroller Expenditure Codes:
- 7009 Higher Education Salaries - Faculty/Academic Equivalent Employees (Higher Ed Only)
- 1015** Professional Salaries Extension For salaries of personnel employed by the Texas Agricultural Extension Service as county agents or assistant county agents. Includes Comptroller Expenditure Codes:
- 7011 Higher Education Salaries - Extension - Professional/Administrative Employees (TAES and A&M-PV Only)
- 2001** Professional Fees and Services
- 7238 Foreign Office Activities (Governor's Office Only)
  - 7239 Consultant Services - Approval by the Office of the Governor
  - 7240 Consultant Services - Other
  - 7242 Consultant Services - Information Technology (Computer)
  - 7243 Education/Training Services
  - 7245 Financial and Accounting Services
  - 7247 Hearing Officers - Preapproved by the State Office of Administrative Hearings
  - 7248 Medical Services
  - 7249 Veterinary Services
  - 7252 Lecturers - Higher Education
  - 7253 Other Professional Services
  - 7254 Other Witness Fees
  - 7255 Investment Counseling Services
  - 7256 Architectural/Engineering Services
  - 7257 Legal Services - Approved by the Office of Administrative Hearings
  - 7258 Legal Services
  - 7259 Race Track Officials (Texas Racing Commission Only)
  - 7274 Temporary Employment Agencies
  - 7275 Information Technology Services
  - 7284 Data Processing Services
  - 7285 Computer Services-Statewide Technology Center
  - 7292 DIR Payments to Statewide Technology Center
  - 7396 TxDOT Toll Road Expense - Preliminary Engineering
  - 7809 Other Financing Fees

## ABEST Object of Expense Codes

### 2002 Fuels and Lubricants

- 7304 Fuels and Lubricants - Other
- 7307 Fuels and Lubricants - Aircraft

### 2003 Consumable Supplies

- 7300 Consumables

### 2004 Utilities

- 7501 Electricity
- 7502 Natural and Liquefied Petroleum Gas
- 7503 Telecommunications - Long Distance
- 7504 Telecommunications - Monthly Charge
- 7507 Water
- 7510 Telecommunications - Parts and Supplies
- 7514 Real Property Infrastructure - Telecommunications - Maintenance and Repair Expensed
- 7516 Telecommunications - Other Service Charges
- 7517 Personal Property Telecommunications Equipment - Expensed
- 7518 Telecommunications - Dedicated Data Circuit
- 7521 Real Property - Infrastructure - Telecommunications - Expensed
- 7522 Telecommunications - Equipment Rental
- 7524 Other Utilities
- 7526 Waste Disposal

### 2005 Travel

- 7101 Travel In-State - Public Transportation Fares
- 7102 Travel In-State - Mileage
- 7103 Travel - Per Diem, Non-overnight Travel - Legislature
- 7104 Travel In-State - Actual Meal and Lodging Expenses - Overnight Travel
- 7105 Travel In-State - Incidental Expenses
- 7106 Travel In-State - Meals & Lodging
- 7107 Travel In-State - Non-Overnight Travel (Meals)
- 7108 Travel In-State - Actual Expenses Meals - Non Overnight Travel
- 7110 Travel In-State - Board or Commission Member Meal & Lodging Expenses
- 7111 Travel Out-of-State - Public Transportation Fares

## ABEST Object of Expense Codes

- 7112 Travel Out-of-State - Mileage
- 7113 Travel - Per Diem Overnight Travel - Legislature
- 7114 Travel Out-of-State - Actual Meal and Lodging Expenses, Overnight Travel
- 7115 Travel Out-of-State - Incidental Expenses
- 7116 Travel Out-of-State - Meals & Lodging Not to Exceed the Locality-Based Allowance
- 7117 Travel Out-of-State - Non-Overnight Travel (Meals)
- 7118 Travel Out-of-State - Actual Expense Meals - No Overnight Travel
- 7121 Travel - Foreign
- 7122 Travel In-State - Single Engine Aircraft Mileage
- 7123 Travel Out-of-State - Single Engine Aircraft Mileage
- 7124 Travel In-State - Twin Engine Aircraft Mileage
- 7125 Travel Out-of-State - Twin Engine Aircraft Mileage
- 7126 Travel In-State - Turbine Powered or Other Aircraft Mileage
- 7127 Travel Out-of-State - Turbine Powered or Other Aircraft Mileage
- 7128 Travel - Apartment/House Rental Expense
- 7130 Travel Out-of-State Board or Commission Member Meal and Lodging Expenses
- 7131 Travel - Prospective State Employees
- 7134 Legislative Per Diem
- 7135 Travel In-State - State Hotel Occupancy Tax Expense
- 7136 Travel In-State - State Hotel Occupancy Tax Expense Inside Galveston City Limits
- 7137 Travel In-State - State Hotel Occupancy Tax Expense Inside South Padre Island City Limits
- 7138 Travel In-State - Hotel Occupancy Tax Port Aransas
- 7139 Travel In-State - Hotel Occupancy Tax Corpus Christi
- 7140 Travel In-State - Hotel Occupancy Tax Quintana
- 7141 Travel In-State - Hotel Occupancy Tax Surfside Beach

### **2006** Rent - Building

- 7462 Rental of Office Buildings or Office Space
- 7468 Rental of Service Buildings
- 7470 Rental of Space

### **2007** Rent - Machine and Other

- 7401 Rental of Radio Towers
- 7406 Rental of Furnishings and Equipment
- 7411 Rental of Computer Equipment
- 7415 Rental of Computer Software

## ABEST Object of Expense Codes

7421 Rental of Reference Material  
7442 Rental of Motor Vehicles  
7443 Rental of Aircraft - Exempt  
7444 Charter of Aircraft  
7445 Rental of Aircraft  
7449 Rental of Marine Equipment  
7461 Rental of Land

### 2008 Debt Service

7801 Interest on Governmental and Fiduciary Long - Term Debt  
7803 Principal on State Bonds  
7804 Principal on Other Indebtedness  
7814 Interest Prop. Lt Debt - Operating  
7815 Interest Lt Debt - NonOp - Gov/Prop - Direct  
7816 Principle on Direct Placements  
7817 Principle on Direct Borrowings

### 2009 Other Operating Expense

7031 Emoluments and Allowances  
7040 Additional Payroll Retirement Contribution  
7042 Payroll Health Insurance Contribution  
7052 Unemployment Compensation Benefits - Special Fund Reimbursement (Workforce Commission or higher ed agencies)  
7061 Workers' Compensation Claims - Self Insurance Program (DOT & certain higher ed agencies)  
7062 Workers' Compensation - Indemnity Payments (Attorney General, and the State Office of Risk Management Only)  
7071 State Employee Relocation  
7201 Membership Dues  
7202 Tuition - Employee Training  
7203 Registration Fees - Employee Training  
7204 Insurance Premiums and Deductibles  
7205 Employee Bonds  
7206 Service Fee Paid to the Lottery Operator (Lottery Commission Only)  
7207 Lottery Incentive Bonus  
7210 Fees and Other Charges  
7211 Awards  
7213 Training Expenses - Other  
7216 Insurance Premiums - Approved by Department of Insurance and Attorney General  
7218 Publications

## ABEST Object of Expense Codes

7219	Fee for Receiving Electronic Payments
7220	Court Expenses - Parental Notification
7221	Settle & Judg Tx Tort/Pre - Lit & Rel Clms
7222	Filing Fees - Documents
7223	Court Costs
7224	Witness Fees and Allowances
7225	Settlements and Judgments for Attorney's Fees
7226	Settlements and Judgments for Claimant/Plaintiff, and Other Legal Expenses
7227	Miscellaneous Claims Act Payments (CPA Only)
7228	Legislative Claims (CPA Only)
7229	Settlements and Judgments for Claimant/Plaintiff and Attorney
7230	Miscellaneous Claims - Lost/Voided Warrants
7231	Workers' Compensation - Medical Services and Attorney Payments (Attorney General's Office and State Office of Risk Management Only)
7232	Workers' Compensation Self Insurance Program - Medical Services & Attorney Payments (DOT & certain education agencies)
7234	Compensation for Crime Victims (AG and CPA Only)
7235	Compensation to Victims of Crime Auxiliary Payments
7236	Crime Victim Expenses (AG Only)
7241	Settlement & Judgment Interest
7244	Insurance Premiums and Deductibles - No Approval Required
7250	Legislative Claims Interest
7260	Lottery Retailer Commissions
7262	Personal Property - Maintenance and Repair - Computer Software - Expensed
7263	Personal Property - Maintenance and Repair - Aircraft - Expensed
7266	Real Property - Buildings - Maintenance and Repair - Expensed
7267	Real Property - Maintenance and Repair - Computer Equipment - Expensed
7270	Real Property - Infrastructure - Maintenance and Repair - Expensed
7271	Real Property - Land - Maintenance and Repair - Expensed
7272	Hazardous Waste Disposal Services
7273	Reproduction and Printing Services
7276	Communication Services
7277	Cleaning Services
7278	Placement Services
7281	Advertising Services
7282	Petroleum Storage Tank Cleanup Reimbursements (TECQ Only)
7283	Waste Tire Recycling Program (TECQ Only)
7286	Freight/Delivery Services
7291	Postal Services

## ABEST Object of Expense Codes

7293	Statewide Telecommunications Network (DIR Only)
7294	Statewide Network Applications (DIR Only)
7295	Investigation Expenses
7297	Emergency Abatement Response
7299	Purchased Contracted (temporary) Services
7303	Subscriptions, Periodicals and Information Services
7309	Promotional Items
7310	Chemicals and Gases
7312	Medical Supplies
7315	Food Purchased by the State
7328	Supplies/Materials - Agriculture, Construction, Hardware
7330	Parts - Furnishings and Equipment
7331	Plants
7333	Fabrics and Linens
7334	Personal Property - Furnishings and Equipment and Other - Expensed
7335	Personal Property - Parts - Computer Equipment - Expensed
7338	Real Property - Facilities and Other Improvements/Maintenance and Repair - Expensed
7340	Real Property and Improvements - Expensed
7354	Leasehold Improvements - Expensed
7355	Intangible Assets - Land Use Rights - Term - Expensed
7358	Real Property - Infrastructure/Preservation Costs - Expensed
7360	Intangible Assets - Patents and Copyrights - Expensed
7363	Intangible Assets - Trademarks - Expensed
7364	Personal Property - Aircraft - Controlled
7367	Personal Property - Maintenance and Repair - Expensed
7368	Personal Property - Maintenance and Repair/Motor Vehicles - Expensed
7374	Personal Property - Furnishings and Equipment - Controlled
7377	Personal Property - Computer Equipment - Expensed
7378	Personal Property - Computer Equipment - Controlled
7380	Intangible Property Computer Software - Expensed
7382	Personal Property - Books & Reference Materials - Expensed
7383	Textbooks for Public Free Schools
7384	Personal Property Animals - Expensed
7391	Central Supply Retail Store (Facilities Commission only)
7393	Merchandise Purchased for Resale
7394	Raw Material Purchases
7530	Thermal Energy

## ABEST Object of Expense Codes

7546 Higher Education, Other Expenses  
7591 Higher Ed, Skiles Act Funds  
7593 Higher Ed Texas Public Education Grants  
7695 Rebates - Alternative Fuels (Railroad Commission only)  
7696 Tuition Rebates  
7697 Grants - Public Incentive Programs  
7739 Investing Activities Expense  
7740 Borrower Rebates - Security Lend  
7741 Agent Fees on Securities Lending  
7802 Interest - Other  
7806 Interest on Delayed Payments  
7811 Interest on Refund or Credit of Tax or Fee  
7812 Interest on Protest Payments  
7818 Interest on Direct Placements  
7819 Interest on Direct Borrowings  
7867 Misc Claims Adjustments  
7870 Payment to Escrow for Refunding  
7871 Bond Issuance Expenses  
7899 Replenish Petty/Travel/Imprest Cash Shortage  
7904 Petty Cash Advance  
7905 Travel Cash Advance  
7910 Escheated Funds Payments  
7958 Payment from State Appropriations to Local Acct  
7961 STS - (Tex-An) Transfer to General Revenue GR Fund 0001  
7962 Capitol Complex Transfer to General Revenue GR Fund 0001

### 3001 Client Services

7322 Personal Items - Wards of the State  
7324 Credit Card Purchases - Clients or Wards of the State  
7325 Services for Wards of the State  
7640 Public Assistance - Child Support Payments, Non-Title IV-D  
7641 Public Assistance - Temporary Assistance for Needy Families (TANF)  
7642 Public Assistance - Child Support Payments, Title IV-D  
7643 Other Financial Services  
7644 Commodity Distribution Program  
7645 Disaster Relief Payments  
7651 Financial Services - Discharged Convicts

## ABEST Object of Expense Codes

- 7652 Financial Services - Rehabilitation Clients
- 7661 Medical Services - Nursing Home Programs
- 7662 Vendor Drug Program
- 7664 Supplementary Medical Insurance Benefits
- 7666 Medical Services and Specialties
- 7671 Grants-in-Aid (Day Care)
- 7672 Grants-in-Aid (Foster Care)
- 7673 Grants-in-Aid (Care for Aged, Blind and Disabled)
- 7674 Grants-in-Aid (Services for Children/Clients)
- 7676 Grants-in-Aid (Transportation)
- 7677 Family Planning Services
- 7678 Employment Social Services
- 7679 Grants - College Vocational Students
- 7680 Grants-in-Aid (Food)
- 7681 Grants – Survivors
- 7829 Disbursement of Medicaid Incentive Transfers to State Hospitals – UC, UPL, DSRIP (HHS and DSHS only)
- 7835 Disbursement Medicaid Incentive Transfers Urban/Rural Hospital - UPL (Health and Human Services Commission Only)
- 7906 Social Services Advance (TWC and HHSC Only)
- 7907 Summer Food Program Advance

### **3002** Food for Persons - Wards of State

- 7316 Food Purchased for Wards of the State

### **4000** Grants

For payments made to state or other units of government, and to nongovernmental entities for programs and projects designed for the general welfare. Includes Comptroller Expenditure Codes:

- 7601 Grants - Elementary and Secondary Schools
- 7602 School Apportionment - Foundation Program
- 7603 Grants - Junior Colleges
- 7604 Grants - Senior Colleges and Universities
- 7611 Grants - Cities
- 7612 Grants - Counties
- 7613 Payments/Grants - Other Political Subdivisions
- 7614 State Grant Pass-through/Non-operating
- 7615 State Grant Pass-through Expend, Operating
- 7621 Grants - Council of Governments
- 7622 Grants - Judicial Districts
- 7623 Grants - Community Service Programs
- 7624 Grants - Individuals

## ABEST Object of Expense Codes

- 7625 Grant Expense - Pension Related
- 7667 Federal Pass-through Expend from Health to Medicaid Ins Provider (DSHS Only)
- 7682 Allocation to Cities - Mixed Beverage Sales Tax
- 7683 Allocation to Cities - Mixed Beverage Tax
- 7684 Allocation to Counties - Mixed Beverage Tax
- 7686 Breakage Payments - Horse Racing
- 7687 Breakage Payments - Greyhound Racing
- 7688 Allocation for International Fuels Tax Agreement (IFTA)
- 7689 Allocation to Counties - Mixed Beverage Sales Tax
- 7698 Advances for Public Incentive Programs
- 7701 Loans to Political Subdivisions
- 7702 Loans to College Students
- 7703 Purchase of Water Rights
- 7704 Loans to Medical Students - Rural Medicine
- 7705 Loans to Non-Governmental Entities
- 7706 Loans to Provide Financial Assistance for Texas Agricultural Products

**5000** Capital Expenditures For expenditures directly related to the acquisition, lease-purchase, or ancillary costs (including contracts) associated with capital items/projects. Includes Comptroller Expenditure Codes:

- 7329 Capital Outlay - Right to Use Lease
- 7336 Real Property - Facilities and Other Improvements - Capitalized
- 7337 Real Property - Facilities and Other Improvements/Capital Lease
- 7341 Real Property - Construction in Progress - Capitalized
- 7342 Real Property - Buildings - Capitalized
- 7343 Real Property - Building Improvement - Capitalized
- 7344 Leasehold Improvements - Capitalized
- 7345 Real Property - Land - Capitalized
- 7346 Real Property - Land Improvements - Capitalized
- 7347 Real Property - Construction in Progress/Hwy Network - Capitalized
- 7348 Real Property - Land - Highway Right-of-Way - Capitalized (Department of Transportation only)
- 7349 Intangible Assets-Land Use Rights-Permanent-Capitalized
- 7350 Real Property - Buildings - Capital Lease
- 7351 Personal Property - Passenger Cars - Capital Lease
- 7352 Personal Property - Other Motor Vehicles - Capital Lease
- 7353 Intangible Assets - Land Use Rights - Term - Capitalized
- 7356 Real Property - Infrastructure - Capitalized

## ABEST Object of Expense Codes

- 7357 Real Property - Infrastructure/Preservation Costs - Capitalized
- 7359 Intangible Assets - Patents and Copyrights - Capitalized
- 7361 Personal Property - Capitalized
- 7362 Intangible Assets - Trademarks - Capitalized
- 7365 Personal Property - Boats - Capitalized
- 7366 Personal Property - Capital Lease
- 7369 Personal Property - Works of Art and Historical Treasures - Capitalized
- 7370 Personal Property - Drones - Capitalized
- 7371 Personal Property - Passenger Cars - Capitalized
- 7372 Personal Property - Motor Vehicles - Other - Capitalized
- 7373 Personal Property - Furnishings and Equipment - Capitalized
- 7375 Personal Property - Aircraft - Capitalized
- 7376 Personal Property - Lease/Purchase of Furnishings and Equipment - Capital Lease
- 7379 Personal Property - Computer Equipment - Capitalized
- 7385 Personal Property - Computer Equipment - Capital Lease
- 7386 Personal Property - Animals - Capitalized
- 7388 Personal Property - Construction in Progress - Fabrication of Equipment - Capitalized
- 7389 Personal Property - Books Reference Materials - Capitalized
- 7390 Intangible Property - Computer Software - Internally Generated - Capitalized
- 7392 Land Purchased for Resale/Housing Loans
- 7395 Intangible - Computer Software - Purchased - Capitalized
- 7397 TXDoT Toll Road Expense - Construction
- 7398 TXDoT Toll Road Expense - Construction Engineering
- 7399 TXDoT Toll Road Expense - Right of Way
- 7512 Personal Property - Telecommunications Equipment - Capitalized
- 7519 Real Property - Infrastructure - Telecommunications - Capital Lease
- 7520 Real Property - Telecommunications - Capitalized
- 7547 Higher Education, Capital Outlay