

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)
 - 7014 Higher Education Salaries - Student Employees (Higher Ed Only)
 - 7015 Higher Education Salaries - Classified Employees (Higher Ed Only)
 - 7016 Salaries and Wages - Classified Permanent Full-time Employees Receiving Twice-A-Month Salary Payment
 - 7019 Compensatory Time Pay (Higher Ed Only)
 - 7021 Overtime Pay
 - 7544 Non-Faculty Salaries/Wages-Bind Enc/FMR
- 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

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7018	Hardship Stations Pay
7020	Hazardous Duty Pay
7022	Longevity Pay
7023	Lump Sum Termination Payment
7024	Termination Pay - Death Benefits
7025	Compensatory or Salary Per Diem
7028	Productivity Bonus Awards
7030	Employee Incentive Bonus
7032	Employees Retirement - State Contribution (ERS Only)
7035	Commissioned Peace Officer Stipend Pay
7037	Incentive Award for Authorized Service to Veterans
7043	F.I.C.A. Employer Matching Contribution (CPA & Higher Ed Only)
7046	Food Stamp Bonus Pay
7047	Information Technology Recruitment and Retention Bonuses
7048	Performance Rewards
7049	Year 2000 Critical Staff Award
7051	Severance Pay
7075	Retirement Incentive Payment
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 - Teacher Retirement System (TRS Only)
7085	Retirement Payments - Law Enforcement and Custodial Officer Supplement (ERS Only)
7086	Optional Retirement - State Match (Higher Ed Only)
7092	Ranger Pensions (CPA Only)
7280	Client-Worker Services
7535	Payroll Related Costs - Bind Enc/Fin Rept Only (Higher Ed Only)
7536	Professional Services - Bind Enc/Fin Rept Only (Higher Ed Only)
7909	Teacher Retirement Reimbursement
7984	Unemployment Compensation Benefit Transfers to 0001, 0165

ABEST Object of Expense Codes

- 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 Faculty Salaries/Wages - Binding Enc/Fin Rpt
- 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 (Higher Ed Only)
- 2001** Professional Fees and Services
- 7225 Settlements and Judgments for Attorney's Fees
 - 7238 Foreign Office Activities (Governor's Office - Fiscal Agency Only)
 - 7239 Consultant Services - Approval by the Office of the Governor
 - 7240 Consultant Services - Other
 - 7242 Consultant Services - Computer
 - 7243 Education/Training Services
 - 7245 Financial and Accounting Services
 - 7246 Legal Services
 - 7247 Hearing Officers - Preapproved by the State Office of Administrative Hearings
 - 7248 Medical Services
 - 7249 Veterinary Services

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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 - Other
7259 Race Track Officials (Texas Racing Commission Only)
7274 Temporary Employment Services
7275 Computer Programming Services
7284 Data Processing Employment Services
7285 Computer Services - Statewide Tech. Center
7292 DIR Payments - Statewide Tech. Center
7809 Other Financing Fees

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 Telecommunications - Maintenance and Repair
7516 Telecommunications - Other Service Charges

ABEST Object of Expense Codes

- 7517 Telecommunications Equipment - Expensed
- 7518 Telecommunications - Dedicated Data Circuit
- 7521 RP-Infrastructure/Telecomm Equip-Exp
- 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 - No Overnight Travel
- 7110 Travel In-State - Board or Commission Member Meal & Lodging Expenses
- 7111 Travel Out-of-State - Public Transportation Fares
- 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

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- 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
- 7132 Travel - Legislative Expenses - House of Representatives (House of Representatives Only)
- 7133 Travel - Legislative Expenses - Senate (Senate Only)
- 7134 Legislative Per Diem
- 7135 Travel In-State - State Hotel Occupancy Tax Expense Outside Galveston and South Padre Island City Limits
- 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

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
- 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 State Bonds (Texas Public Finance Authority only)

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- 7803 Principal on State Bonds (Texas Public Finance Authority only)
- 7804 Principal on Other Indebtedness (Texas Public Finance Authority only)
- 7814 Interest Prop. LT Debt - Operating
- 7815 Interest Prop. LT Debt - Non-Operating

2009 Other Operating Expense

- 7031 Emoluments and Allowances
- 7041 Employee Insurance Payments - (Employer Contribution) (ERS & certain higher ed agencies)
- 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 - Miscellaneous Claims (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
- 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
- 7219 Fee for Receiving Electronic Payments
- 7220 Court Expenses - Parental Notification
- 7222 Filing Fees - Documents
- 7223 Court Costs
- 7224 Witness Fees and Allowances
- 7226 Judgments and Settlements for Claimant, and Other Legal Expenses

ABEST Object of Expense Codes

- 7227 Miscellaneous Claims Act Payments (CPA Only)
- 7228 Legislative Claims
- 7229 Settlements and Judgments for Claimant and Attorney
- 7230 Miscellaneous Claims - Lost/Voided Warrants
- 7231 Workers' Compensation - Medical Services and Attorney Payments (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 Only)
- 7236 Crime Victim Expenses (AG Only)
- 7260 Lottery Retailer Commissions
- 7262 Maintenance and Repair - Computer Software
- 7263 Maintenance and Repair - Aircraft
- 7266 Maintenance and Repair - Buildings
- 7267 Maintenance and Repair - Computer Equipment
- 7270 Maintenance and Repair - Roads and Highways
- 7271 Maintenance and Repair - Grounds and Land
- 7272 Hazardous Waste Disposal Services
- 7273 Reproduction and Printing Services
- 7276 Communication Services
- 7277 Cleaning Services
- 7278 Placement Services - Other
- 7281 Advertising Services
- 7282 Petroleum Storage Tank Cleanup Reimbursements (Texas Natural Resource Conservation Commission only)
- 7283 Waste Tire Recycling Program (Texas Natural Resource Conservation Commission only)
- 7286 Freight/Delivery Services
- 7291 Postal Services
- 7293 Statewide Telecommunications Network (Department of Information Resources Only)
- 7295 Investigation Expenses
- 7297 Emergency Abatement Response
- 7299 Purchased Contracted (temporary) Services

ABEST Object of Expense Codes

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	Furnishings and Equipment - Expensed
7335	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
7358	Real Property - Infrastructure/Preservation Costs - Expensed
7367	Personal Property - Maintenance and Repair - Expensed
7368	Personal Property - Maintenance and Repair/Motor Vehicles - Expensed
7374	Furnishings and Equipment - Controlled
7377	Computer Equipment - Expensed
7378	Computer Equipment - Controlled
7380	Computer Software - Expensed
7382	Books and Pre-Recorded Reference Materials - Expensed
7383	Textbooks for Public Free Schools
7384	Animals - Expensed
7391	Central Supply Retail Store (Texas Facilities Commission Only)
7393	Merchandise Purchased for Resale
7394	Raw Material Purchases
7530	Thermal Energy
7546	Other Exp - Bind Enc/Fin Rept Only (Higher Ed Only)
7591	Higher Ed, Skiles Act Funds
7593	Higher Ed Texas Public Education Grants

ABEST Object of Expense Codes

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
7870 Pmt to Escrow - Advanced Refunding
7871 Bond Issuance Expenses
7899 Replenish Petty/Travel/Imprest Cash Shortage
7904 Petty Cash Advance
7905 Travel Cash Advance
7910 Escheated Funds Payments
7947 State Office of Risk Management Assessments
7953 Statewide Cost Allocation Plan Reimbursements to General Revenue
7958 Pmt from State Appropriations to Local Acct
7961 STS-Transfer to General Revenue
7962 Capitol Complex Transfer to General Revenue

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

ABEST Object of Expense Codes

- 7645 Disaster Relief Payments
- 7651 Financial Services - Discharged Convicts
- 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 Students
- 7680 Grants-in-Aid (Food)
- 7681 Grants - Survivors
- 7835 Disbursement Medicaid Incentive Transfers
- 7906 Social Services Advance
- 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

ABEST Object of Expense Codes

- 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 To Individuals
- 7667 Federal Pass-through Expend from Health to NHIC
- 7683 Allocation to Cities - Mixed Beverage Tax
- 7684 Allocation to Counties - Mixed Beverage Tax
- 7685 Allocation to Taxing Unit - Bank Franchise Tax
- 7686 Breakage Payments - Horse Racing
- 7687 Breakage Payments - Greyhound Racing
- 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
- 7971 Federal Pass-Through Exp Non-Operating
- 7978 Federal Pass-Through Expen, Operating

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:

- 7336 Real Property - Facilities and Other Improvements - Capitalized
- 7337 Real Property - Facilities and Other Improvements/Capital Lease
- 7341 Construction of Buildings
- 7342 Buildings
- 7343 Remodeling of Buildings - State Owned
- 7344 Remodeling of Buildings - State Leased

ABEST Object of Expense Codes

7345	Land
7346	Construction/Improvements of Grounds and Land
7347	Construction of Highways (Department of Transportation only)
7348	Purchase of Highway Right-of-Way (Department of Transportation only)
7350	Lease/Purchase of Buildings
7351	Lease/Purchase of Motor Vehicles/Passenger Cars
7352	Lease/Purchase of Motor Vehicles/Others
7356	Real Property - Infrastructure - Capitalized
7357	Real Property - Infrastructure/Preservation Costs - Capitalized
7361	Personal Property - Capitalized
7365	Boats
7366	Personal Property - Capital Lease
7369	Personal Property - Works of Art and Historical Treasures - Capitalized
7371	Motor Vehicles - Passenger Cars
7372	Motor Vehicles - Other
7373	Furnishings and Equipment - Capitalized
7375	Aircraft
7376	Lease/Purchase of Furnishings and Equipment
7379	Computer Equipment - Capitalized
7385	Lease Purchase of Computer Equipment
7386	Animals - Capitalized
7387	Computer Software - Capitalized
7388	Fabrication of Equipment - Higher Education
7389	Books & Pre-Recorded Reference Materials - Capitalized
7392	Land Purchased for Resale/Housing Loans
7512	Personal Property - Telecommunications Equipment - Capitalized
7519	Lease Purchase of Telecommunication Equipment
7520	Telecommunications - Equipment Purchase - Capitalized
7547	Capital Outlay - Binding Encumbrance/Financial Reporting Only
7964	Master Lease Disbursement