

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	
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)
7013	Higher Ed- Emergency Paid Leave FFCRA
7545	Higher Education, Faculty Salaries/Wages

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1010	Professional Salaries	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:
	Faculty Equivalents	
	7009	Higher Education Salaries - Faculty/Academic Equivalent Employees (Higher Ed Only)
1015	Professional Salaries	For salaries of personnel employed by the Texas Agricultural Extension Service as county agents or assistant county agents. Includes Comptroller Expenditure Codes:
	Extension	
	7011	Higher Education Salaries - Extension - Professional/Administrative Employees (TAES and A&M-PV Only)
2001	Professional Fees and Services	
	7225	Settlement and Judgements for Attorney's Fees
	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
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
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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