

PeopleSoft Account Definitions

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PS Account	Description	Account
Salary & Benefits(Payroll Use Only)		
51011	Administrative Salaries To record the payment of salaries of personnel employed by agencies of higher education other than those designated as faculty, faculty equivalent, or extension and exempt line-item employees, and who are not a part of the institution's classification plan.	
51012	A&P Supplements and Enrichments to record SUP and ENR (supplements and enrichments) earnings for A&P employees. These are not part of employees "regular" earnings, and should not be posted to the regular earnings account.	
51021	Faculty Salaries To record the payment of personnel employed by Institutions of Higher Education whose duties include teaching.	
51022	Faculty Supplements/Enrichments To record supplements and enrichments earnings for Faculty employees.	
	This does not include: Classified salaries and supplements	See Account: 51041
51024	Lecturer I Used to pay UTD lecturers who are working on a training/educational project or seminar.	
51031	Teaching Assistants To record the payment of salaries to individuals employed in positions which require student status as a condition of employment. Students employed in classified positions which do not require student status as a condition of employment are to be accounted as classified employees.	
51032	Research Assistants - Salary Used to record wages paid to research assistants.	
51034	Scholarship & Fellowship For USAS higher education reporting only to record expenditures from local bank accounts which appear in the Annual Financial Report. account should be used only if the expenditure cannot be accurately classified into one of the existing Comptroller object accounts	
51041	Classified Salaries and Supplements To record the payment of salaries and supplements of classified personnel employed by Institutions of Higher Education other than those listed as faculty, faculty equivalent, extension, or professional/administrative and who are part of the institution's classification plan.	
51051	Wages To record wage payroll expenses	
51052	Regular Overtime To record the payments for hours worked by a state employee in excess of the standard work week. This account may not be used for paying part-time employees more than their scheduled work hours unless the total hours worked exceed the standard work week. The Fair Labor Standards Act restricts employees eligible to receive overtime.	

PS Account	Description	Account
51053	Premium Overtime To record overtime to record the payments for hours worked at time and a half by a state employee in excess of the standard work week.	
51054	PSP/PSF Earnings <i>(Replaced by Account 51054)</i> To record payment to individuals who are eligible to receive medical premium sharing benefits, but do not elect them.	See Account: 51070
51055	Additional Pay To record one-time additional payments	
51056	Federal Work Wages 75 To record federal 75% work-study wages	
51057	Federal Work Study Wages 100 To record community-service 100% work-study wages	
51058	Student Organization Stipends To record wages paid to students receiving stipends for their services to student government, advisory, and media organizations through payroll.	
51061	Longevity Pay To record the payment of longevity pay to authorized individuals. Payments will be made within the limits provided for by law.	
51062	Hazardous Duty Pay To record the payment of Hazardous Duty Pay to authorized individuals. Payments will be made within the limits provided for by law. This account does NOT include: Longevity pay	See Account: 51061
51070	PSP/PSF Earnings To record PSP and PSF Earnings. Account replaces 51054.	
51090	Accrued Vacation Pay To record lump sum payments made upon termination of employment in lieu of taking vacation pay through normal payroll procedure.	
51091	Term Pay - Death To record the payment of death benefits to a deceased employee's estate. These payments will consist of: Pay for accrued vacation time Eligible portions of accrued sick leave as authorized by law This account does NOT include: Lump sum payments made upon termination of employment Payments to employees with less than six months of service unless authorized by law	
52011	Admin Salaries Adjustment To Record Administrative Salaries Adjustments. For Accounting Use Only	
52021	Faculty Salaries Adjustment To Record Faculty Salary Adjustments. For Accounting Use Only	
52024	Lecturers Adjustment To Record Lecturer Salary Adjustments. For Accounting Use Only	
52031	Teaching Asst-Salry Adjustment To Record Teaching Assistant Salary Adjustments. For Accounting Use Only	

PS Account	Description	Account
52032	Research Asst-Salry Adjustmen! To Record Assistant Salary Adjustments. For Accounting Use Only	
52041	Classified Salaries Adjustment To Record Classified Salary Adjustments. For Accounting Use Only	
52051	Wages Adjustment To Record Wage Adjustments. For Accounting Use Only	
52061	Longevity Pay Adjustment To Record Longevity Pay Adjustments. For Accounting Use Only	

PS Account	Description	Account
	Benefits	
52500	Benefits Adjustment To record Benefit adjustments due to conversion.	
52501	Vacation Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record vacation. For accounting Use Only	
52502	Fica Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record FICA . For accounting Use Only	
52503	Workers Comp Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record Workers Comp. For accounting Use Only	
52504	Unemployment Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record Unemployment. For accounting Use Only	
52505	Premium Sharing Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record Unemployment. For accounting Use only	
52506	Retirement Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record retirement. For accounting Use only	
52508	Medicare Reallocation Used for payroll reallocations for payroll processed prior to PeopleSoft to record Medicare. For accounting Use Only	
54900	Cell Phone Allowance To record payment for cell phone allowance for approved employees. This allowance is considers a salary supplement and will be reported as taxable compensation.	
55001	Vacation Pay/Termination To record lump sum payments made upon termination of employment in lieu of taking vacation pay through normal payroll procedure. This account does NOT include payment of benefits to a deceased employee's estate	
55002	FICA Employer's To record payments of the matching portion of O.A.S.I. tax levied on an employer	
55003	Worker's Comp Insurance To record direct payments of claims or transfers to local fund accounts from the General Revenue Fund and special funds by agencies participating in the State Insurance Programs for workers' compensation	
55004	Unemployment Compensation To record payments made from the General Revenue Fund to reimburse the Unemployment Compensation Benefit account for benefits paid from it to former state employees qualified by the Texas Workforce Commission to receive unemployment compensation. This account may also be used to reimburse higher education local accounts for benefits previously paid to the Benefit account.	

PS Account	Description	Account
55005	<p>Premium Sharing To record agencies' payments or transfers from funds held in the Treasury, to be applied as employer contributions to insurance programs for the benefit of present state employees or retirees.</p> <p>This account does NOT include employee bonds</p>	
55006	<p>Optional Retirement Plan (ORP) To record payment of the state contribution to various Optional Retirement Program carriers approved by an agency or institution of higher education based on guidelines issued by the Texas Higher Education Coordinating Board, Agency 781</p>	
55008	<p>Medicare Employer's Medicare Employer Matching</p>	
55009	<p>Personal Accident Insurance Insurance. Employees chose to enroll in this plan and deductions are made each month from employees' paychecks. The costs are booked to this account. This is a liability account for the personal accident insurance expense.</p>	
55018	<p>Benefit Allocation Benefit Allocation - For accounting Use Only</p>	
55013	<p>Staff Education Benefit To record staff education benefit expense</p>	
55017	<p>TRS Proportional 6% To record payment to the Employees Retirement System, Agency 327, for the state contribution. This account also includes annual membership fees for contributing members</p>	
55019	<p>Change Uncomp Absence Year End adjustment sub-account used to allocate E & G benefits to all expense purpose.</p>	
55022	<p>ORP Differential Used to record the ORP Differential benefits expense, previously recorded in the Retirement Contribution account 55006.</p>	
55023	<p>ORP Supplemental Used to record the ORP Supplemental benefits expense, previously recorded in the Retirement Contribution account 55006.</p>	
59000	<p>Other Annual Post Employment Benefit To record other annual post employment benefits. For accounting Use Only</p>	

PS Account	Description	Account
	Travel	
62000	Travel Authorization - Encumbrance Used to encumber expenses for travel authorizations. Ease of use account for end users. (Created per Procurement Management)	
62100	Travel - Local To record local travel expenses.	
62101	In-State Public Fare 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: Commercial air Railroad Bus Car rental Taxi Limousine Boat Subway Bicycle or other mode of mass transit. This account does NOT include: Out-of-state Public Transportation Fares	See Account: 62201
62102	In-State Mileage 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.	
62103	In-State Actual Expense To record the payment of per diem paid in lieu of actual expenses for meals during non-overnight travel. This account includes the flat per diem paid in lieu of actual expenses for meal and incidental expenses to members of the Legislature.	
62104	In-State Actual Expenses/Overnight To record the payment of actual expenses authorized for a judicial officer, chief administrator of a state agency, the Secretary of the Senate, members of the Legislature, and other authorized employees traveling overnight. This account includes payments for actual meal and lodging expenses only. This account does NOT include: Actual meal and lodging expenses – overnight travel, out-of-state Per diem, overnight travel (including the per diem in lieu of actual expenses for meal, lodging, and incidental expenses paid to members of the legislature) Meals and lodging, in-state	See Account: 62203 62106
62105	In-State Incidental Expenses To record the payment of other expenses for which payment is authorized while engaged in in-state travel on official business.	

PS Account	Description	Account
	This account Includes, But Is Not Limited To: 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.	
	This account does NOT include: Out-of-state incidental expenses	See Account: 62204
62106	In-State Meals and Lodging 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.	
	This account does NOT include: Meals and lodging, out-of-state Actual meal and lodging expenses – overnight travel, in-state	See Account: 62205 62104
62108	Local Travel Registration Fees To record registration Fees related to travel. These fees should be recorded separate from M&O travel.	
62201	Out-of-State Public Fare 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: Commercial air Railroad Bus Car rental Taxi Limousine Boat Subway Bicycle or other mode of mass transit	
	This account does NOT include: In-state Public Transportation Fares	See Account: 62101
62202	Out-of-State 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. Includes airfare in lieu of mileage. Travel in the United States (except Texas), U.S. possessions, Mexico, or Canada is considered out-of-state travel.	
	This account does NOT include: In-state Personal Mileage	See Account: 62102
62203	Out-of-state Actual Expense Overnight To record the payment of actual meal and lodging expenses incurred by a judicial officer, chief administrator of a state agency, Secretary of the Senate, members of the Legislature, and other authorized employees traveling overnight and out of state.	

PS Account	Description	Account
	This account includes payments for actual meal and lodging expenses only.	
	This account does NOT include:	See Account:
	Actual meal and lodging expenses – overnight travel, in-state	62104
	Meals and lodging, out-of-state	62205
62204	Out-of-State Incidental Expenses	
	To record the payment of other expenses for which payment is authorized while engaged in out-of-state travel on official business.	
	This account Includes, But Is Not Limited To:	
	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	
	Hotel occupancy and similar taxes that a state employee is not exempt from paying.	
	Travel within the United States (except Texas), U.S. possessions, Mexico an Canada is considered out-of-state travel.	
	This account does NOT include:	See Account:
	In-state Incidental Expenses	62105
62205	Out-of-State Meals and Lodging	
	To record the payment of locality-based allowance for meals/lodging paid to state employees traveling to out-of-state localities.	
	This account does NOT include:	See Account:
	In-state Meals and Lodging	62106
	Out-of-state Expenses Per- Diem	62203
62302	Travel - Prospective Employees	
	To record payment of travel expenses to a prospective employee incurred at the specific request of authorized representatives of state agencies. Travel expenses for prospective employees who are currently employed by another branch of the same agency will be reimbursed as if they were traveling on state business, accounts 62101- 62205. Prospective employees who are employees at another state agency or not employed by a state agency will be reimbursed as if they were state employees, account 62302.	
62303	Student Travel	
	This account is for USAS higher education reporting only and should be used to	
	record expenditures from local bank accounts in the Annual Financial Report. This account should be used only if the expenditure cannot be accurately classified into one of the existing Comptroller object accounts.	
62304	TM/Group Student Travel	
	Used for travel for athletics, chess team, Odyssey of the Minds.	
62401	Foreign Travel	
	To record the payment of foreign travel claims. For the purpose of this account, 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 account.	
	This account does not include travel to U.S. possessions, Mexico or Canada.	

PS Account	Description	Account
62402	SP - Foreign Travel Reg Fees To record registration Fees related to FOREIGN travel. These fees will be recorded properly under travel and not as M&O expenses.	

PS Account	Description	Account
M&O - Professional Fees & Services		
61001	<p>Professional Service - Fulfillment</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 degrees of learning and responsibility in an area not mentioned under other expenditure accounts.</p> <p>This account includes but is not limited to:</p> <ul style="list-style-type: none"> Employee assistance programs Counselors for employees Surveying services Mediation fees Education services centers Workers compensation risk management services Dieticians and Nutritionist 	
61003	<p>Educational/Training Services</p> <p>To record the payment for educational services. Education includes professionally conducted training. Charges may include expenses related to the services performed if specified in the contract. Travel expenses incurred by vendors should be included as part of the total cost of services. This also includes cost of a guest speaker at a sponsored conference or seminar.</p> <p>This account does NOT include:</p> <ul style="list-style-type: none"> Guest lecturer services Registration fees 	<p>See Account:</p> <p>61008</p> <p>69003</p>
61004	<p>Financial and Accounting Services</p> <p>To record payment for financial and accounting services. This includes bookkeeping, auditing, and actuarial services. Travel expenses should be included as part of the total cost of service.</p>	
61005	<p>Legal Services</p> <p>To record payment for legal counsel requiring the approval of the Office of the Attorney General at the time of payment. This account includes payments made to the Attorney General's Office for legal services provided by that</p>	
61006	<p>Medical Services</p> <p>To pay for medical services for wards of state/authorized medical services for state agencies.</p> <p>This account Includes, But Is Not Limited To:</p> <ul style="list-style-type: none"> Medical examinations required by retirement systems Medical treatment for individuals called to active military duty Drug testing and pre-employment Physicals authorized by law Psychiatric services Psychologist Physical therapist Speech therapist Occupational therapist Workers' compensation medical review - Agency 453 Audiology consultation Pathology <p>This account does NOT include:</p> <ul style="list-style-type: none"> Counselors 	<p>See Account:</p> <p>61009</p>

PS Account	Description	Account
61007	<p>Veterinary Services To record payment for veterinary services. Charges may include other expenses if specified in the contract. Travel expenses incurred by vendor</p> <p>Services must be performed by a veterinarian.</p>	
61008	<p>Lecturers - Higher Education To record the payment for guest lecturers providing lecture services to the university. Travel expenses incurred by vendor should be included as part of the total cost of services. This account may be only used by Institutions of Higher Education.</p> <p>This account Includes, But Is Not Limited To: Artists presenting lectures Colloquiums Distinguished individuals Seminars Speeches Visiting professors Workshops Recitals Performances</p> <p>This account does NOT include: Professionally conducted training</p>	See Account: 61003
61009	<p>Other Professional Services 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 accounts.</p> <p>This account Includes, But Is Not Limited To: Consultants - Contracts & Grants Counselors Employee Assistance Programs Surveying services Title searches</p> <p>This account does NOT include: Subcontract < 25,000 Subcontract > 25,000</p>	See Account: 61015 61014
61012	<p>Architectural/Engineering Services To record payment for architectural and engineering services. Charges may include expenses related to the services performed if specified in the contract. Travel expenses should be included as part of the total cost of service.</p> <p>This account does NOT include: Surveying services Information technology services</p>	See Account: 61009 61013
61013	<p>Computer Programming Services To record payment for information technology services that are not subject to consulting services laws. These services include computer programming, web design and programming, and other information technology services, including non-consultant IT staffing to perform a similar or same service as in-house personnel.</p>	
61014	<p>Subcontract>25,000 Other Pt To record payment of subcontracts once the subcontract value exceeds \$25,000.</p>	

PS Account	Description	Account
61015	Subcontract<25,000 Other Pt To record payment for the first \$25,000 of any subcontract.	
61018	Professional Services - Fulfillment 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 accounts. Restricted use. This account Includes, But Is Not Limited To: Employee assistance programs Counselors for employees Surveying services Mediation fees Education service centers Workers' compensation risk management services Dieticians and nutritionists Appraisal services This account does NOT include: Information technology services Financial and accounting services	See Account: 61013 61004
61019	PC Classes/Internal Internal PC Classes	
61020	University Police Events To record expenses for University Events from Service provided by Police Department. Police Department Use Only	

PS Account	Description	Account
M&O - Materials & Supplies		
63001	Consumables To record payment for the purchase of consumable items.	
	This account Includes, But Is Not Limited To: Aluminum foil Coffee filters Exams (CPA, Real Estate) Film Florescent lights Paper towels, napkins, etc. Plastic spoons, knives, forks Research supplies Soap Test booklets Thread Toilet paper Workbooks Computer consumables Cartridges (recharging toner) Correct fluid Rubber bands Envelopes (blank) Florescent lights Index cards Toner Light bulbs Workbooks	
	This account does NOT include:	See Account:
	Central Stores office supplies	63005
	Central Stores - other	63006
	Farm, ranch and nursery supplies	63012
	Food	63009
	Food - other	63010
	General office supplies	63002
	Hardware and materials	63012
	Medical supplies	63303
	Motor vehicle, machinery and equipment parts	63013
	Road and highway materials	63012
	Stationery (printed)	68001
	Cartridges(computer, refurbishing as part of Repair/maintenance)	66004
63002	General Office Supplies To record payment for the purchase of general office supplies.	
	This account Includes, But Is Not Limited To: Computer paper Correction fluid Diskettes Envelopes (blank) Forms Index cards Ink Light bulbs Paper clips Pens, pencil Ribbon Rubber bands Screen cleaner Steno supplies Toner for copier Workbooks	

PS Account	Description	Account
	This account does NOT include:	See Account:
	Central Stores office supplies	63005
	Central Stores other supplies	63006
	Computer parts	63017
	Date stamp	63016
	Fax paper	65002
	Staplers	63016
	Tape dispensers	63016
63003	Merchandise - Resale	
	To record the payment for:	
	Food and other merchandise purchased for resale in canteens or snack bars operated by a state institution	
	Food for students attending Department of Public Safety Academy	
	Information from the Alcohol and Drug Abuse Commission	
	Cost of acquiring natural gas from a third party for resale to public retail customers under the State Energy Marketing Program.	
	Proceeds from the sale of merchandise purchased through this classification are deposited to the credit of the fund and current appropriation from which like expenditures are made.	
	This does NOT include university auxiliary enterprises	
63004	Subscriptions Services	
	To record payment for the purchase of subscriptions and other publications not for permanent retention.	
	Must include beginning and ending date of subscription on voucher. accounting cannot process renewal payment any sooner than 6 weeks before expiration.	
	This account Includes, But Is Not Limited To:	
	Directories	
	Journals	
	Magazine subscriptions	
	Mileage guides	
	Newspaper subscriptions	
	Paperback books	
	Periodicals	
	This account does NOT include:	See Account:
	Electronic subscription services	69020
	Memberships with subscriptions	69001
	Paperback books for permanent retention	63023
	Reference books	63023
	Transmitted information	69020
63005	Central Stores - Office Supplies	
	To record payment for office supplies purchased through UTD central stores.	
	This account Includes, But Is Not Limited To:	
	Computer consumables	
	Cartridges (recharging toner)	
	Aluminum foil	
	Plastic spoons, knives, forks	
	Coffee filters	
	Plastic wrap	
	Correct fluid	
	Rubber bands	
	Envelopes (blank)	
	Soap	
	Exams (CPA, real estate)	
	Florescent lights	
	Thread	
	Index cards	

PS Account	Description	Account
	Toner Light bulbs Workbooks Paper clips Paper products Pens, pencils	
	This account does NOT include:	See Account:
	Cartridges (computer, refurbishing as part of repair/maintenance)	66004
	Motor vehicle, machinery and equipment parts	63013
	Medical supplies	63303
	Food	
	Road and highway materials	63012
	Hardware and materials	63012
	Stationery, (printed)	69025
63006	Central Stores - Other To record payment for laboratory, household and first aid products and supplies purchased through UTD central stores.	
63007	Chemical Stockroom	
63009	Food - Research To record payment for the purchase of food as authorized by law.	
	This account Includes, But Is Not Limited To: Food for research (includes seminars, teaching, etc.)	
	This account does NOT include:	See Account:
	Food - business meals & events	69038
	Food - meetings	69041
	Food - other	63010
63010	Food - Student Activities To record payment for the purchase of food not used for research, meetings, or entertainment purposes.	
	This account Includes, But Is Not Limited To: Student activities	
	This account does NOT include:	See Account:
	Food for research (includes seminars, teaching, etc.)	63009
	Food - business meals & events	69038
	Food - meetings	69041
63011	Credit Card Purchase To record payment for credit card purchases for personal items, services or outings involving clients and wards of the State as authorized by law. Agencies must use the credit card company's TIN when using this comp object account.	
63012	Agriculture/Hardware Supplies and Materials To record payment for the purchase of farm, ranch, and nursery supplies. The account also is for the payment of road building materials and hardware and materials.	
	This account Includes, But Is Not Limited To: Asphalt Bark chips Bolts Caliches Dynamite Feed for animals Fertilizer Gravel	

PS Account	Description	Account
	Insecticides Lumber Peat moss Siding Wire	
	This account does NOT include:	See Account:
	Artificial plants and flowers	63016
	Flower pots	63016
	Landscaping	63018
	Plants for research	63014
63013	Parts - Furniture and Equipment To record payment for the purchase of parts for motor vehicles, equipment, and furnishings. If the value or the useful life of the asset is increased by 25% or more as a result of the purchase of the item, it must be accounted as a capital item.	
	This account Includes, But Is Not Limited To:	
	Aircraft Automobile Copy machines Furnishings Heavy equipment Law enforcement Marine equipment Medical and laboratory equipment	
	This account does NOT include:	See Account:
	Computer parts	63017
63014	Plants To record payment for the purchase of vegetation necessary for erosion prevention, research, and agriculture uses.	
	This account does NOT include:	See Account:
	Artificial plants	63016
	Landscaping	63018
63015	Fabrics and Linens To record payment for the purchase of fabrics and linens.	
	This account Includes, But Is Not Limited To:	
	Blankets Fabric Shower curtains Socks T-Shirts Thermal undergarments Towels	
	This account does NOT include:	See Account:
	Safety clothing	63016
	Safety equipment	63016
	Uniforms	63016
	Cleaning service	69021
63016	Furnishings and Equipment - Not Capitalized or Controlled To record payment for furniture or equipment (including parts) with a purchase value per items less than \$5,000.00.	

PS Account	Description	Account
	This account does not include:	See Account:
	Furniture or Equipment per item greater than \$4,999.99	82010
	Computers greater than \$4,999.99	82008
	Computers less than \$5,000.00	63029
	Firearms (at any cost)	63028
	Audio/Video Greater than \$4,999.99	82010
	Audio/Video between \$499.99 and \$4,999.99	63027
	Cellular phones at any cost	63030
	Fax Machines greater than \$4,999.99	82010
	Fax Machines less than \$5,000.00	63026
63017	Computer Parts - Not Capitalized or Controlled	
	To record payment for computer related parts with a purchase value per part less than \$5,000.00	
	This account Includes, But Is Not Limited To:	
	As now exists	
	This account does NOT include:	See Account:
	Computer Equipment over \$4,999.99	82008
	Computers between \$4,999.99 and \$499.99 (Controlled)	63029
63018	Construction / Grounds and Land	
	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. Must be under \$100,000 annually if exceeds \$100,000 see account	
	This account Includes, But Is Not Limited To:	
	Digging water wells	
	Laying utility lines	
	Sidewalks	
	Swimming pools	
	Tennis courts	
	Basketball Courts	
	Fencing and gates	
	Landscaping (including plants)	
	Parking lots/driveways/parking barriers	
	Outside sprinkler systems	
	Recreation areas and athletic fields (including bleachers)	
	Golf courses	
	Paths and trails	
	Septic systems	
	Stadiums	
	Fountains	
	Plazas and pavilions	
	Retaining walls	
	The excluded items will be included if directly related to the acquisition of a capital item, otherwise it must be accounted to the appropriate Subaccount account.	
	This account does NOT include:	See Account:
	Architectural / Engineering services	61012
	Fees and other charges	69006
	Purchase of furnishings and equipment (capitalized)	82010
	Repairs	66006
	Surveying	61009
63020	E Access Publications Expense	
	To record fees to access Electronic WEB based Libraries.	

PS Account	Description	Account
63021	<p>Purchase of Computer Software - Not Capitalized/Inventoried To record payment for computer software where the unit cost is less than \$5,000 and/or the estimated useful life is less than one year. If over \$5,000 see account 6980. This account includes software license fees if the total dollar amount of the fee divided by the number of units served (terminals) meets the criteria to expense the purchase.</p> <p>This account does NOT include: Computer programming services Computer software whose unit value is greater than \$5,000 Software maintenance Rental or lease of computer software</p>	<p>See Account: 61013 86001 66002 67005</p>
63022	<p>Computer Software License Renewal To record payment for the purchase of renewal licenses for compute</p> <p>This account Includes, But Is Not Limited To: Initial computer software license less than \$5,000</p> <p>This account does NOT include: Initial computer software licenses greater than \$5,000</p>	<p>See Account: 86001</p>
63023	<p>Books & Reference Material-Non Lib 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.</p> <p>This account Includes, But Is Not Limited To: Cassettes Microfilm Historical markers Reference books Law books Slides Reference material on diskettes Videos</p> <p>This account does NOT include: Books and reference materials - capitalized</p>	<p>See Account: 87001</p>
63024	<p>Purchase of Animals Non-Capitalized 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>	
63025	<p>Comet Card Disbursements Used to record comet card disbursements for faculty and staff</p>	
63027	<p>Controlled Equipment - Audio Visual To record payment for audio visual equipment with a unit value cost between \$500 and \$5,000. If over \$5,000 see account 6912</p>	
63028	<p>Controlled Equipment - Firearms To record payment for all firearms regardless of the cost.</p>	
63029	<p>Controlled Equipment - Computers To record payment for only computer equipment with a unit value cost between \$500 and \$5,000.</p> <p>This account Includes, But Is Not Limited To: Any CPU at any cost under \$5,000 Printers between \$500 and \$5,000</p>	

PS Account	Description	Account
63031	<p>Contract End-Item Deliverables To record payment for contract end-item deliverables as specified in the contract. All materials or services used by UTD in the building or fabrication of the deliverable end-item must be accounted as 6337.</p> <p>Vouchers must include a statement that the service, part or material is being used to build or fabricate a contract end-item deliverable as specified in the contract. (List agency contract number.)</p>	
63032	<p>Credit Card Processing Fees To record payment of authorized fees and service charges.</p>	
63033	<p>SP - Publications To expense any required publications on research grants. This can include posters, and other materials such as documents related to the research findings.</p>	
63301	<p>Fuels Lubricants - Other To record payment for the purchase of petroleum products used with state owned or leased motor vehicles and other equipment.</p> <p>This account Includes, But Is Not Limited To: Anti-freeze De-ice Diesel fuel Fuel additives Gasoline Grease Kerosene Oil</p>	
63302	<p>Chemicals And Gases To record payment for the purchase of chemicals and gases.</p> <p>This account Includes, But Is Not Limited To: Acids Alcohol (not for medical use) Carbon dioxide Formaldehyde solution Hydrogen Lab chemicals Liquid nitrogen Nitrogen Oxygen Refrigerant gases</p> <p>This account does NOT include: Cleaning solutions</p>	See Account: 63001
63303	<p>Medical Supplies 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>This account Includes, But Is Not Limited To: Ace bandages Catheters First aid kits Surgery gowns Surgical gloves Surgical masks Sutures Tracheal tubes</p> <p>This account does NOT include: Medical equipment parts</p>	See Account: 63013

PS Account	Description	Account
63304	Operations Accounting Used to clear encumbrance related issues. For Accounting Use Only	

PS Account	Description	Account
M&O - Utilities		
64001	<p>Electricity To record payment for purchased electrical utilities.</p> <p>This account does not include utilities charged under a rental agreement. These charges should be accounted as rent.</p>	
64002	<p>Natural and Liquid Petroleum Gas To record payment for purchased natural and liquefied petroleum gas utilities.</p> <p>This account does not include utilities charged under a rental agreement. These charges should be accounted as rent.</p> <p>This account does NOT include:</p> <p>Gasoline Nitrogen Oxygen</p>	<p>See Account: 63301 63302 63302</p>
64003	<p>Water To record payment for purchased water.</p> <p>This account Includes, But Is Not Limited To: Bottled water Distilled water</p> <p>This account does NOT include: Wastewater</p>	<p>See Account: 64006</p>
64004	<p>Utilities - Auxiliary Allocations To record payment for purchased thermal energy, including steam, hot water, chilled water.</p>	
64005	<p>Water Treatment To record payment for water treatment charges.</p> <p>This account Includes, But Is Not Limited To: De-ionization De-mineralization Water conditioning Water softener</p> <p>This account does NOT include: Thermal energy</p>	<p>See Account: 64007</p>
64006	<p>Waste Disposal To record payment for purchased services to include trash pickup, containerized refuse service, wastewater, sanitary landfill, and other related waste disposal services.</p> <p>This account does NOT include: Disposal of hazardous or radioactive waste</p>	<p>See Account: 69018</p>

PS Account	Description	Account
M&O - Telecommunications		
65001	<p>Telecommunications - Long Distance For use by UTD Telecommunications office only. To record the payment for long distance telephone charges to: Southwestern Bell Other private companies AT&T</p> <p>This account also includes charges for: Telephone conferences Discounted long distance Bulk-billed long distance (includes WATS lines)</p> <p>This account does NOT include:</p> Tex-An UTD long distance UTD other telecommunications	See Account: 65012 65010 65011
65002	<p>Telecommunications - Parts and Supplies</p> <p>To record payment of parts with a purchase value per part under \$5,000 and supplies for telecommunications equipment. Use account 6980 and 6981 when parts with a purchase value per part is equal to or exceeds \$5,000.</p> <p>This account Includes, But Is Not Limited To: Fax paper Replacement parts Telephone cable Telephone cords Telephone headsets Telephone jacks Telephone receivers Toner for fax machines</p>	
65003	<p>Telephone line & Equipment Rental</p> <p>To record payment of telephone line circuits and equipment rental that supplies and terminates the line service</p>	
65004	<p>Telecommunications - Maintenance and Repair</p> <p>To record payment of all maintenance and repair charges for telecommunications equipment.</p> <p>This account includes labor with parts or labor only. If the value of the useful life of the asset is increased by 25% or more as a result of the purchase of the part, it must be accounted as a capital item. Tag number must be included on requisitions.</p> <p>This account Includes, But Is Not Limited To: Labor for telecommunications equipment installations, moves, & repairs Moving telephones Repairs for fax machines</p> <p>This account does NOT include: Infrastructure</p>	See Account: 66005
65005	<p>Telecommunications - Other Service Charges</p> <p>To record payment for other telecommunications charges.</p> <p>This account Includes, But Is Not Limited To: Mobile phone air time Pager air time Roamer charges Telephone line installation Telephone line service calls</p>	

PS Account	Description	Account
	This account does NOT include: Telecommunication equipment - rental	See Account: 65008
65008	Telecommunications - Equipment Rental To record payment for rental or lease of telephones, telephone systems, and other telecommunications equipment. This account Includes, But Is Not Limited To: Cellular phones Fax cards for computers Fax machines Microwave communications equipment Mobile phones Modems Pagers Satellite dish	
65009	Communication - Equipment To record payment for monthly UTD equipment line charges.	
65010	Communication - Tolls To record payment for monthly UTD long-distance charges.	
65011	Telecommunications - Other To record payment for other UTD telecommunication charges. This account Includes, But Is Not Limited To: Mobile (cellular) phone air time Telephone line installation Pager air time Telephone line service calls Roamer charges Smart phone (Blackberry, Palm Treo, iPhone)	
65012	Communication - Tex An To record payment for monthly UTD TEX-AN telecommunications system services by the Department of Information Resources (DIR). These accounts include payments for Federal Telephone Service (FTS), General Service Administration (GSA) and WATS lines.	

PS Account	Description	Account
M&O - Repairs & Maintenance		
66001	<p>Maintenance And Repair - Furnishings And Equipment To record payment for the maintenance and repair of equipment, furnishings, and motor vehicles. This account includes labor with parts or labor only.</p> <p>This account Includes, But Is Not Limited To: Extended warranties and maintenance agreements Heavy equipment Medical and laboratory equipment Office equipment Recharging fire extinguishers</p> <p>This account does NOT include: Computer hardware/equipment maintenance and repair Computer software maintenance and repair Parts and supplies without labor</p>	<p>See Account: 66004 66002 63013</p>
66002	<p>Maintenance And Repair - Computer Software To record payment for the maintenance and repair of computer software.</p> <p>This account Includes, But Is Not Limited To: Computer software maintenance agreement Debugging services Software maintenance Telephone software support</p> <p>This account does NOT include: Maintenance and repair - computer hardware</p>	<p>See Account: 66004</p>
66003	<p>Maintenance And Repair - Buildings To record payment for the maintenance and repair of buildings. This includes repairs to installed property which are considered leasehold improvements. This account includes labor with parts or labor only.</p> <p>This account Includes, But Is Not Limited To: Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building. Improvement projects of minimal or no added life expectancy and/or value to the building. Plumbing or electrical repairs. Cleaning, or other periodic maintenance Interior decoration, such as draperies, blinds, curtain rods, wallpaper Exterior decoration, such as detachable awnings, uncovered porches, decorative fences, etc. 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</p> <p>This account does NOT include: Hardware supplies and materials without labor Parts and supplies without labor Janitorial or window cleaning services Pest extermination Building improvements that should be capitalized</p>	<p>See Account: 63012 63013 69021 69029</p>

PS Account	Description	Account
66004	<p>Maintenance And Repair - Computer Equipment To record payment for the maintenance and repair of all computer equipment. This account includes labor with parts or labor only.</p> <p>This account Includes, But Is Not Limited To: Computer equipment maintenance agreement</p> <p>This account does NOT include: Maintenance and repair - computer software Expensed parts without labor</p>	<p>See Account: 66002 63017</p>
66005	<p>Maintenance And Repair - Roads And Highways To record payment for maintenance and repair of roads and highways. This account includes labor with supplies or labor only.</p> <p>This account Includes, But Is Not Limited To: Chuckholes repairing Paving Striping Traffic signs and signal repairs Signage</p> <p>This account does NOT include: Telecommunications - Maintenance and Repair Land - Maintenance and Repair Buildings - Maintenance and Repair Computer Equipment - Maintenance and Repair Computer Software - Maintenance and Repair Supplies and material without labor</p>	<p>See Account: 65004 66006 66003 66004 66002 63012</p>
66006	<p>Maintenance And Repair - Grounds And Land To record payment for purchased maintenance and repair services to grounds and land. This account includes labor with supplies or labor only.</p> <p>This account Includes, But Is Not Limited To: Parking lots Patios Sidewalks Tennis courts</p> <p>This account does NOT include: Landscaping Plants Supplies and materials without labor</p>	<p>See Account: 63018 63014 63012</p>

PS Account	Description	Account
M&O - Leases & Rentals		
67002	Rental / Furnishings And Equipment To record payment for the rental or lease of all furnishings and equipment not mentioned elsewhere.	
	This account Includes, But Is Not Limited To: Medical equipment Scientific equipment Stand alone word processing systems Tools Trailer rentals	
	This account does NOT include: Demurrage Rental of computer equipment Rental of copy machine Rental of equipment with an operator Rental of mobile phone Rental of office equipment Rental of pager / beeper	See Account: 69006 67003 67004 69029 65008 67004 65008
67003	Rental / Computer Equipment To record payment for the rental or lease of computer equipment.	
	This account Includes, But Is Not Limited To: Controllers CRT Disk drive Image processing equipment Keyboard Mainframe Memory / RAM chips Optical disk drive Printer Tape drive Terminals Work stations (computer hardware)	
	This account does NOT include: Rental of computer software	See Account: 67005
67004	Rental / Office Equipment To record payment for the rental or lease of office equipment.	
	This account Includes, But Is Not Limited To: Copying machines Office equipment	
	This account does NOT include: Computer equipment Demurrage Fax machines Industrial Equipment Mobile phone Pager / Beeper Rental of equipment with an operator Rental of medical equipment Stand alone word processing systems Tools	See Account: 67003 69006 65008 67002 65008 65008 69029 67002 67002 67002

PS Account	Description	Account
67005	<p>Rental / Computer Software To record payment for the rental or lease of computer software.</p> <p>This account Includes, But Is Not Limited To: Licensing fees Manuals Procedures Programs Related documentation Usage fees</p> <p>This account does NOT include: Rental of computer equipment</p>	See Account: 67003
67006	<p>Rental / Media Material To record payment for the rental or lease of all media material.</p> <p>This account Includes, But Is Not Limited To: Cassette tapes Films Movies Music (symphony, orchestra) Musicals Plays Royalty payments for use of materials Video tapes</p> <p>This account does NOT include: Rental of projection equipment</p>	See Account: 67002
67010	<p>Leases and Rentals To record payment for the rental or lease of office space or office buildings, including services in lieu of office or building rent.</p>	
67011	<p>Rental / Service Buildings To record payment for the rental or lease of service buildings.</p> <p>This account Includes, But Is Not Limited To: Activity Centers Laboratories Shops Warehouses</p> <p>This account does NOT include: Rental of space in a building</p>	See Account: 67010
67012	<p>Rental / Space To record payment for the rental of space, including utilities in lieu of rent.</p> <p>This account Includes, But Is Not Limited To: Airplane hangar storage Boat storage Classroom Conference Exhibit space (including incidentals that are included in the rental agreement) Parking Safety deposit box Storage space</p> <p>This account does NOT include: Rental of buildings Rental of office space Rental of service buildings UTD Conference Center</p>	See Account: 67010 67010 67011 69041

PS Account	Description	Account
67014	<p>Rental - Vehicles To pay for the rental or lease of motor vehicles. This includes vehicles rented with drivers. This account includes short-term and long-term rentals of motor vehicles.</p> <p>This account does NOT include: Field trip vehicles</p> <p>Collision Damage Waiver (CDW) is payable. Safe Driver and PAI is not payable.</p>	See Account: 69043
67015	<p>Rental/Off Bldg & Space To Record Rental Of Office And Building Space</p>	
67016	<p>Capital Lease Transf To Record Capital Lease Transfers. For Accounting Use Only</p>	

PS Account	Description	Account
M&O - Printing & Reproduction		
68001	<p>Reproduction And Printing Services To record payment for purchased reproduction and printing services.</p> <p>This account Includes, But Is Not Limited To: Business cards Duplication of photos / slides Forms Microfiche and microfilm Pamphlets Reprints Tickets and programs UTD Copy Center and Print Shop Blueprints Bookbinding Copies Enlargements Video and audio tape duplication Lamination</p> <p>This account does NOT include: Photographers contracted Printing of agency publications Advertisements</p>	<p>See Account: 69029 69010 69024</p>
M&O - Other Operating		
69001	<p>Membership Dues</p> <p>To record the payment of annual membership dues. The date of membership must be shown on voucher and how this membership benefits UTD. In addition, voucher must state representative of this membership.</p> <p>This account does NOT include: Tuition - Employee Training</p>	<p>See Account: 69002</p>
69002	<p>Tuition-Employee Training</p> <p>To record the payment of tuition to Institutions of Higher Education, including community colleges, for state employees training.</p> <p>Examples: Reference material associated with a seminar or conference</p> <p>This account does NOT include: Additional books purchased at meetings Additional fees Membership fees and dues Registration fees for seminars and conferences Travel expenses - domestic Travel expenses - foreign</p>	<p>See Account: 63023 69006 69001 69003 62201 62401</p>
69003	<p>Registration Fees - Seminars and Conferences</p> <p>To record the payment of registration fees and other expenses for employees at seminars and conferences attended by state employees and officials</p> <p>Names and dates of employees attending training must be listed on the voucher.</p> <p>This account Includes, But Is Not Limited To: Registration fees Reference materials included with seminar or conference registration fees Mandatory meal and lodging expenses when packaged with a registration fee</p>	

PS Account	Description	Account
	This account does NOT include:	See Account:
	Additional books purchased at meetings	63023
	Memberships and dues	69001
	Travel expenses - domestic	62201
	Travel expenses - foreign	62401
	Tuition	69002
69004	Insurance Premiums	
	To record the payments of authorized insurance premiums not requiring approval from the Attorney General's Office and/or the State Board of Insurance. To also record insurance deductible payments for policies previously approved by the Attorney General's Office (69009). This account requires legal descriptive text and approval by SORM.	
	This account does NOT include:	See Account:
	Payment requiring approval by the attorney general and department of insurance	69009
	Car rental insurance for travel	62101
	Collision damage waiver for employee move	69044
	This account May Be Used By Higher Education Health Facilities To Pay Employee Malpractice Insurance Premiums	
69005	Employee Bonds - Notary	
	To record the payment of employee surety bond premiums. State agencies may purchase a surety bond for a state officer or employee only if required by the Texas Constitution, federal law or regulation, or by court order, or if approved by the State Office of Risk Management (SORM). A surety bond is not required to qualify a state officer or employee to serve as a notary public. This account requires legal descriptive text and approval by SORM.	
	For notary bonds, the voucher must also cite the legal reference that provides the authority to have a notary public or a statement explaining that the duties are required by UTD. The total amount of the bond must be stated on the voucher.	
	This account does NOT include:	See Account:
	Notary stamp	63016
	Notary record book	63001
	Notary application fee	69006
	Charges for notary services	69029
69006	Fees and Other Charges	
	To record payment of authorized fees and service charges not otherwise covered by more specific accounts. Vouchers paying professional fees for state employees must show how the payment serves a public purpose and if the agency is receiving adequate consideration.	
	This account Includes, But Is Not Limited To:	
	Aircraft landing fees	
	National park use fee	
	Bank service charges	
	Demurrage	
	SSA interest	
	Inspection fees	
	Title searches	
	IRS interest	
	Notary application fee	
	Domain name right	
	Restocking fees paid in accordance with state Procurement policies	

PS Account	Description	Account
69007	<p>Service Awards</p> <p>To record payment of service award pins, certificates for longevity or service, safety, award pins, certificates for safe operation of equipment, awards for special professional achievement and other outstanding service for current employees and volunteers. Total cost of each individual employee award is limited to \$50.00 from state funds and the voucher must list type of award and name of individual receiving award.</p> <p>This account Includes, But Is Not Limited To:</p> <ul style="list-style-type: none"> Engraved certificates Lapel pins Loving cups Payment of awards for volunteer services Plaques Tie clasps 	
69008	<p>Petty Cash</p> <p>To record the disbursement from petty cash for state, discretionary and gift funds. Excludes all contract and grant funds.</p>	
69009	<p>Insurance Premiums - Approved By Board of Insurance and Attorney General</p> <p>To record the payment of insurance premiums which require pre-payment approval from the Texas Attorney General and the State Board of Insurance.</p> <p>This account does NOT include all other payments for insurance which are statutorily authorized but do not require pre-payment approval from the Texas Attorney General and the State Board of Insurance (69004)</p>	
69010	<p>UTD - Publications</p> <p>To record the payment of printing and reproduction costs associated with the printing of agency publications or advertisements that promotes the university or its programs. A copy of the advertisement worksheet or actual advertisement must be included with voucher.</p> <p>This account Includes, But Is Not Limited To:</p> <ul style="list-style-type: none"> Articles Pamphlets Books Brochures Reports <p>This account does NOT include:</p> <ul style="list-style-type: none"> Employment advertisements School catalogs Theatrical productions Advertising Printing expense 	<p>See Account:</p> <ul style="list-style-type: none"> 69024 63004 69024 69024
69011	<p>Filing Fees - Documents</p> <p>To record the payment of filing official documents. This includes the payment of lien filing fees, filing of titles, and any other document filed with a district or county clerk for which a fee is required by law. This also includes a fee paid to a county clerk for preparing an abstract of judgment.</p> <p>This account does NOT include:</p> <ul style="list-style-type: none"> Costs of filing suits on behalf of university Other authorized fees and service charges 	<p>See Account:</p> <ul style="list-style-type: none"> 69012 69006

PS Account	Description	Account
69012	<p>Court Costs To record the payment for necessary court costs incurred by the state in any court. This includes transcription fees to court reporters, and filing fees for suits on behalf of the State.</p> <p>Voucher must include case number.</p>	
69014	<p>Royalty Payments</p> <p>This account is for USAS higher education reporting only and should be used to record expenditures from local bank accounts in the Annual Financial Report. This account should be used only if the expenditure cannot be accurately classified into one of the existing Comptroller object accounts.</p>	
69015	<p>Settlements & Judgments To record the payment to a claimant or plaintiff for settlements and judgments, or to record payment for other legal expenses (excluding attorney's fees) that are recovered against the state under TEX. CIV. PRAC. & REM. account ANN.§§ 101.023, 104.003, Federal Court Judgments, medical malpractice claims under Chapter 59, Education account, and other statutes.</p>	
69016	<p>Collection Fees Fees paid to Collection Agencies to collect uncollectable Student account Receivables</p>	
69018	<p>Hazardous Waste Disposal Services To record payment for the cleanup, removal, and disposal of hazardous waste. This includes deep well disposal, landfill construction or incineration of hazardous waste.</p> <p>This account Includes, But Is Not Limited To: Chemical waste Nuclear waste Radioactive waste Deep well disposal Incineration of hazardous waste Asbestos removal Landfill construction for hazardous waste</p> <p>This account does NOT include: Regular waste disposal</p>	See Account: 64006
69019	<p>Temporary Employment Agencies To record payment for temporary employees hired through agencies.</p> <p>This account does NOT include: Staff services (individuals providing contracted services)</p>	
69017	<p>Professional Services - List Rental Used for Communications department only. Subscriber list are rented from different publications to send out direct mail through Communications department for Science and Technology reviews.</p> <p>Restricted use.</p>	
69020	<p>Communication Services To record payment for electronically transmitted communication services.</p>	

PS Account	Description	Account
	<p>This account Includes, But Is Not Limited To: Internet provider services Teleconferencing Amigos services Telegraph or telegram Answering services Travel information Cablevision Weather services Electronic subscription services Western union Hook-up to USAS Westlaw</p> <p>This account does NOT include: Hardcopy information Electronic mail that is part of a computer network office automation system.</p>	See Account: 63004
69021	<p>Cleaning Services To record payment for all cleaning services.</p> <p>This account Includes, But Is Not Limited To: Janitorial services Linen services Uniform cleaning Window cleaning</p>	
69023	<p>E Access Publication Used for the purchase of library materials such as electronic journals, ebooks and subscriptions</p> <p>UTD defined segment of 69020.</p>	
69024	<p>Advertising Services</p> <p>To record payment for any advertising via radio, television, or printed material. A copy of the advertisement must be attached to the voucher.</p> <p>This account Includes, But Is Not Limited To: Employment advertisements Theatrical productions</p> <p>This account does NOT include: UTD promotional campaigns Rental of exhibit space</p>	See Account: 69010 67012
69025	<p>Business Cards To record payment for purchase of Business cards.</p>	
69027	<p>Freight / Delivery Services To record payment for freight or delivery services. If paid from state funds vouchers must include a description of the items purchased, comptroller voucher number, agency voucher number, payment warrant number, and payment date.</p> <p>This account Includes, But Is Not Limited To: Air express Drayage Armored car delivery services (Protective or Freight Services) Vehicle towing Payment of the detention of a freight hauling Freight in and out</p>	

PS Account	Description	Account
	Does NOT include freight-in costs charged with cost of goods purchased. These costs are accounted the same as goods purchased. Freight charges not paid on previous voucher should be accounted the same as the items purchased. The statement, "Freight on a Previous Order," should appear in the Description of Articles or Services section of the voucher. Does NOT include employee relocation expenses. Employee moving expenses paid to a moving or truck/trailer rental company are reimbursed on a travel voucher accounted 7071. Employee moving expenses paid directly to moving or truck/trailer rental company made on a purchase voucher accounted 7071.	
69028	Postal Service To record payment for the purchase of postal services. This account Includes, But Is Not Limited To: All postal costs Post office box rent This account does NOT include: Mailing Services	See Account: 69029
69029	Purchased Contracted Services To record payment for contracted temporary services. Travel expenses should be included as part of the total cost of services. This account Includes, But Is Not Limited To: Accreditation services Alterations Armored car Exterminators Framing pictures Guest performers Interpreters Moving office contents Photographers Video taping services This account does NOT include: Counselors Employee Assistance Programs Framing and/or engraving employee awards Lecturers Subcontract < 25,000 Subcontract > 25,000 Surveying services Temporary employment agencies	See Account: 61009 61009 69007 61008 61015 61014 61009 69019
69036	Chip Fabrication Use to track chip fabrication to differentiate it from equipment fabrication.	
69038	Business Meals & Events To record payment for business meals and event expenditures All vouchers must include a list of attendees and original receipts. This account Includes, But Is Not Limited To: Food for entertainment This account does NOT include: Food for research (includes seminars, teaching, etc.)	See Account: 63009
69039	Staff Services To record payment for contracted temporary services. Travel expenses incurred by vendor should be included as part of the total cost of services.	

PS Account	Description	Account
	This account Includes, But Is Not Limited To: Accreditation services Chef services Moving office contents Photographers Security guard services Videotaping services Exterminators	
	This account does NOT include: Employee assistance programs Counselors Lecturers for higher education agencies Surveying services Temporary employment agencies	See Account: 61009 61009 61008 61009 69019
69041	Meetings, Conferences And Seminars To record payment for meetings, conferences or seminars conducted by UTD employees. All vouchers must include a list of attendees and original receipts. This account Includes, But Is Not Limited To: Food for meetings	
	This account does NOT include: Food for research	See Account: 63009
69042	UTD Media Services To record payment for services provided by the media center.	
69043	Field Trip Expenses To record payment of authorized fees and service charges associated with field trips	
69044	Relocation Expenses 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. Copy of offer letter must be attached to voucher.	
69045	Physical Plant Interdepartmental Services To record payment for Physical Plant services.	
69046	Interest Payments To record payment of interest on evidence of indebtedness or on judgments against the state.	
69049	UTD Restocking Fee To record payment for fees charged by UTD for restocking.	
69052	Animal Care Services To record payment for animal care services provided by UTD animal care facility.	

PS Account	Description	Account
69053	Meal Plans Sales To record Chartwell Meal Plan Sales to facilitate payables to Chartwells	
69054	Chartwels Declining Balance To record Chartwels Declining Balance Meal Plan Sales to facilitate payables to Chartwells	
69055	Chartwells Traditional Meal Plan To record Chartwell Tradition Meal Plan Sales, to facilitate payables to Chartwells.	
69059	Miscellaneous Charges To record payment for miscellaneous bank charges. account should be used only if the expenditure cannot be accurately classified into one of the existing Comptroller object accounts.	
69901	Internal Ad Rev Internal Expense Account For Ad Review Service Center Expenses.	
69902	Internal Printing Internal Expense Account For Service Center Printing Expenses.	
69903	Internal Facility Rent Internal Expense Account For Service Center Facility Rent Expenses.	
69904	Internal CPR Internal Expense Account For Cpr Service Center Expenses	
69905	Internal Activity Center Internal Expense Account For Activity Center Service Center Expenses	
69906	Internal Nserl Badge Internal Expense Account For Nserl Badge Service Center Expenses	
69907	Internal Alumni Card Internal Expense Account For Alumni Card Service Center Expenses	
69908	Internal IDS Internal Expense Account For Ids Service Center Expenses	
69909	Internal Poster Rev Internal Expense Account For Poster Review Service Center Expenses	
69910	Internal TB Tests Internal Expense Account For Tb Test Service Center Expenses	
69911	Internal Golf Cart Rental Internal Expense Account For Golf Cart Rental Service Center Expenses	
69912	Internal Camps Internal Expense Account For Camps Service Center Expenses	
69031	Subject Payments To Record Subject Payments. For Accounting Use Only	
69051	C&G Equipment Conversion Used To Record C&G Equipment For Peoplesoft Conversion. For Accounting Use Only.	
69056	UTD Library Services To Record Payment For Services Provided By The Library.	

PS Account	Description	Account
69920	Internal Sales/Service Generic internal sales account to be used to replace the current revenue account 48101 to book internal sales transactions.	

PS Account	Description	Account
Scholarships & Fellowships		
70002	Scholarships Scholarships that pay for tuition and fees directly. This includes GSS, AES and 3rd party	
70003	Fellowships Fellowships that pay for tuition and fees directly. I have not seen this other than on some old subaccounts.	
70004	Stipends Scholarship/Stipends that are used to pay a set amount. It could be used to pay tuition and fees if some other funding is paying for the student's tuition and fees.	
70005	Taxable sff/ship Housing stipends for student living in on campus housing.	
70006	GSL Loan Proceeds Being used for all federal and private bank loans.	
70007	Participant Support	
70101	Student Participant	
70890	Scholarship closing adjustment To record scholarship closing adjustment. For accounting Use only	
70900	Scholarship Discounts Used to record Scholarship Discounts for accounting Use Only	
70991	Scholarship Year-End Accrual Used for Year - End Scholarship Accrual for accounting Use only	
70990	Tuition Discount Offset To record Tuition discount offset. For accounting Use Only	
Claims & Losses		
72000	Claims & Losses To record Claims and Losses. accounting Use Only	
73000	Impairments of Capital Assets To record impairment of Capital Assets. For accounting Use Only	
Federal Pass- Thrus		
74000	PY <25K Federal Pass Thru Adjustment To record adjustments for payments for the first \$25,000 of any subcontract for state agencies using federal funds. For accounting Use Only	
74001	Federal Pass-Thrus < \$25,000 To record payment of subcontracts once the subcontract value exceeds \$25,000 for state agencies using federal funds. Subaccount used for reporting purposes for the Annual Financial Report, schedule A-1.	
74011	Federal Pass-Thrus > \$25,000 To record payment for the first \$25,000 of any subcontract for state agencies using federal funds. Subaccount used for reporting purposes for the Annual Financial Report, schedule A-1.	
State Pass- Thrus		
75001	State Pass-Thrus >25K To record payment for the first \$25,000 of any subcontract for state agencies using state funds. Subaccount used for reporting purposes for the Annual Financial Report, schedule A-1.	

PS Account	Description	Account
75011	<p>State Pass-Thrus < 25,000</p> <p>To record payment of subcontracts once the subcontract value exceeds \$25,000 for state agencies using state funds. Subaccount used for reporting purposes for the Annual Financial Report, schedule A-1.</p>	
79000	<p>Depreciation & Amortization</p> <p>To record depreciation expense for capitalized personal property</p>	

PS Account	Description	Account
Capital - Accounting Use Only		
80001	Facilities Management Fee Administrative fees charged to construction and remodel project accounts. These projects must be have a budget of \$50,000 or greater; and must be UTD managed.	
82001	Land Purchased To record payment for the purchase of land as authorized by law. When purchasing land with buildings, the cost of the building is accounted separately from the land. This account Includes, But Is Not Limited To: Purchase price Commissions Professional fees This account does NOT include: Land/Highway Right-of-Way Purchase of Buildings	
82002	Buildings - Constructed To record payment of contracts for construction of permanent structures.	
82003	Other Grounds Improvements To record payment for all construction and improvements to grounds and	
82004	Construction In Progress To record payment for new permanent structures under construction. To record payment for major additions, alterations, installations and reconstruction projects. This account Includes, But Is Not Limited To: Buildings Facilities Infrastructure Payment for the following services must use this account if the services are directly related to the construction contracts or projects; otherwise the appropriate operating expense object must be used:	69049 61012
82005	Equipment Fabrication To Record Payment For Capital Equipment Under Construction.	
82006	Capitalized Interest To record payment of capital interest charged on capital projects under construction.	
82007	Infrastructure Improvements To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction of Infrastructure.	
82008	Computer Equipment To record payment for the purchase of computer equipment whose unit value cost is \$5,000 or greater and has an estimated useful life of more than one year. Computer peripheral devices are not considered part of the computer system. For items considered enhancements or replacement please contact the property administrator. This account Includes, But Is Not Limited To: Computer systems (monitor, internal disk drive, CPU, keyboard, mouse and some computer equipment and systems over \$5,000)	

PS Account	Description	Account
	This account does NOT include:	See Account:
	Computer parts	63017
	Printers whose unit value cost is between \$500 & \$5,000	63029
	Printers whose unit value cost is less than \$500	63017
82009	Capital Lease Conversion Used to record Capital lease for PeopleSoft Conversion	
82010	Equipment To record payment for the purchase of furnishings and equipment whose unit value cost is \$5,000 or greater and has an estimated useful life of more than one year. For items considered enhancements or replacements please contact the property administrator.	
	This account does NOT include:	See Account:
	Audio visual equipment with a unit value between \$500 & \$5,000	63027
	Computer equipment greater than \$5,000	82008
	Computer equipment with a unit value cost between \$500 & \$5,000	63017
	Computer equipment with a unit value cost less than \$500	63017
	Fax machines with a unit value between \$500 & \$5,000	
	Firearms	63028
82012	Motor Vehicles - Other To record payment for the purchase of motor vehicles designed for and not intended to be used as passenger cars. This account includes passenger vehicles used for mass transportation, dual control automobiles and passenger cars equipped with two-way radios. Heavy equipment that qualifies as a vehicle (e.g., dump truck), and golf carts. Statement of use or purpose of purchase must be shown on face of voucher.	
	This account does NOT include:	See Account:
	Motorized equipment that is not self-propelled	82010
	Tractors, cherry pickers, bulldozers, roadgraders and caterpillars	82010
84001	Parking & Service Drives To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction of parking & service drives.	
84002	Outdoor Athletic Facilities To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction of outdoor athletic facilities.	
84003	Campus Lighting To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction of campus lighting.	
84004	Other Site Improvements To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction to campus sites not including buildings, facilities or infrastructure.	
84005	Roads To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction of roads.	

PS Account	Description	Account
84006	<p>Utilities To record payments for new permanent construction as well as major additions, alterations, installations and reconstruction of utilities.</p>	
85001	<p>Landscaping To record any activity that modifies the visible features of an area of land including:</p> <p>living elements, such as flora or fauna; or what is commonly called gardening, the art and craft of growing plants with a goal of creating a beautiful environment within the landscape. natural elements such as landforms, terrain shape and elevation, or bodies of water abstract elements such as the weather and lighting conditions.</p>	
86001	<p>Computer Software To record payment for the purchase of computer software whose unit value cost is \$5,000 or greater and has an estimated useful life of more than one year.</p> <p>For enhancements or betterments please contact your property administrator.</p> <p>This account does NOT include: Renewal license & Software less than \$5,000 Software maintenance</p>	<p>See Account: 63021 66002</p>
86002	<p>Telecommunications Equipment To record payment for the purchase of telephones, telephone systems, and other telecommunications equipment whose unit value cost is \$1,000 or greater and has an estimated useful life of more than one year.</p> <p>For items considered enhancements or replacements please contact the property administrator.</p> <p>This account does NOT include: Fax machines with a unit value between \$500 & \$1,000 Fax machines with a unit value less than \$500 Telecom equipment with a unit value less than \$500</p>	<p>See Account: 63016 63016</p>
87001	<p>Library Books & Periodicals To record payments for library books at any dollar value.</p>	
87002	<p>Philatelic Collections To record payments for philatelic collections at any dollar value.</p>	
87003	<p>Works of Art To record payments for works of art at any dollar value.</p>	
87004	<p>Aerospace Collection To record payments for aerospace collections at any dollar value.</p>	
87005	<p>Gild Collection To record payments for gild collections at any dollar value.</p>	
87006	<p>Library Collection To record payments for library collections at any dollar value.</p>	
87007	<p>Holocaust Collection To record payments for holocaust collections at any dollar value.</p>	
87011	<p>Library Subscription Print This account will be used to separate Library subscription M&O expenses from Library subscriptions that should be Capitalized.</p>	

PS Account	Description	Account
87012	Library Subscripts Electronic Account needed for further separation of Expenses for proper classification of "Library Subscriptions Electronic"	
87021	Microfilm Account will be used to capitalize digital microfilm services	
87031	E-Access Owned Additional account needed for detailed analysis of E-Access Publications.	

PS Account	Description	Account
BUDGET ACCOUNTS		
A4000	Budget - Tuition and Fees Original budget for budget tuition/fees created by and for budget use only.	
A4500	Budget - Indirect Cost Recovery Original budget for indirect cost recovery created by and for budget use only.	
A4600	Budget - External Sales Original budget for budget sales external created by and for budget use only.	
A4810	Budget - Internal Sales Original budget for budget sales internal created by and for budget use only.	
A4900	Budget - State Appropriation Original budget for st approp-budget created by and for budget use only.	
A4920	Budget - Gifts Original budget for budget gifts created by and for budget use only.	
A4930	Budget - Endowment Interest Original budget for budget - endowment interest created by and for budget use only.	
A5011	Budget - Administrative Salaries Original budget for administrative salaries created by and for budget use only.	
A5021	Budget - Faculty Salaries Original budget for faculty salaries created by and for budget use only.	
A5022	Budget - Faculty Salaries-Lump Sum Original budget for faculty salaries-lump sum created by and for budget use only.	
A5023	Budget - Sr Lecturers Original budget for sr lectures created by and for budget use only.	
A5024	Budget - Lecturers Original budget for lectures created by and for budget use only.	
A5025	Budget - Faculty Add'l Pay Original budget for faculty add'l pay created by and for budget use only.	
A5030	Budget - Grad Student Salary Original budget for budget - grad student salary created by and for budget use only.	
A5031	Budget - Teaching Asst-Salary Original budget for teaching asst - salary created by and for budget use only.	
A5032	Budget - Research Asst-Salary Original budget for research asst - salary created by and for budget use only.	
A5033	Budget - Undergraduate Students Original budget for undergrad students created by and for budget use only.	
A5034	Budget - Scholarship & Fellowship Original budget for scholarship & fellowship created by and for budget use only.	
A5035	Budget - Ugrad Student Salary Original budget for budget - ugrad student salary created by and for budget use only.	

PS Account	Description	Account
A5041	Budget - Classified Salaries Original budget for classified salaries created by and for budget use only.	
A5050	Budget - Other Salary & Wages Original Budget pool for Salary & wages.	
A5061	Budget - Longevity Pay Original budget for longevity pay created by and for budget use only.	
A5062	Budget - Hazardous Duty Pay Original budget for hazardous duty pay created by and for budget use only.	
A5070	Budget - PSP/PSF Earnings Original budget for PSP and PSF Earnings.	
A5090	Budget - Accrued Vacation Pay Original budget for accrued vacation pay created by and for budget use only.	
A5091	Budget - Term Pay - Death Original budget for term pay - death created by and for budget use only.	
A5500	Budget - Benefits Original Budget Pool to budget Benefits	
A6300	Budget - Other Expenses Original Budget pool to budget for Other Expenses	
A6989	Budget - Unallocated Original budget for budget - unallocated created by and for budget use only.	
A8700	Budget - Library Material Pool Original budget for lib materials pool budget created by and for budget use only.	
A8990	Budget - Indirect Cost Original budget for budget - indirect cost created by and for budget use only.	
B4000	Budget - Tuition & Fees Revised budget for budget tuition/fees created by and for budget use only.	
B4500	Budget - Indirect Cost Recovery Revised budget for indirect cost recovery created by and for budget use only.	
B4600	Budget - External Sales Revised budget for budget sales external created by and for budget use only.	
B4810	Budget - Internal Sales Revised budget for budget sales internal created by and for budget use only.	
B4830	Budget - Other Sources Revised budget for budget other sources created by and for budget use only.	
B4900	Budget - State Appropriation Revised budget for st approp - budget created by and for budget use only.	
B4920	Budget - Gifts Revised budget for budget gifts created by and for budget use only.	
B4930	Budget - Endowment Interest Revised budget for budget - endowment interest created by and for budget use only.	

PS Account	Description	Account
B5011	Budget - Administrative Salaries Revised budget for administrative salaries created by and for budget use only.	
B5021	Budget - Faculty Salaries Revised budget for faculty salaries created by and for budget use only.	
B5022	Budget - Faculty Salaries-Lump Sum Revised budget for faculty salaries-lump sum created by and for budget use only.	
B5023	Budget - Sr Lectures Revised budget for sr lectures created by and for budget use only.	
B5024	Budget - Lectures Revised budget for lectures created by and for budget use only.	
B5025	Budget - Faculty Add'L Pay Revised budget for faculty add'l pay created by and for budget use only.	
B5030	Budget - Graduate Student Salary Revised budget for budget - grad student salary created by and for budget use only.	
B5031	Budget - Teaching Asst - Salary Revised budget for teaching asst - salary created by and for budget use only.	
B5032	Budget - Research Asst - Salary Revised budget for research asst - salary created by and for budget use only.	
B5033	Budget - Undergraduate Students Revised budget for undergrad students created by and for budget use only.	
B5034	Budget - Scholarship & Fellowship Revised budget for scholarship & fellowship created by and for budget use only.	
B5035	Budget - Undergraduate Student Salary Revised budget for budget - ugrad student salary created by and for budget use only.	
B5041	Budget - Classified Salaries Revised budget for classified salaries created by and for budget use only.	
B5050	Budget - Other Salary & Wages Revised budget for budget/oth salary & wages created by and for budget use only.	
B5061	Budget - Longevity Pay Revised budget for longevity pay created by and for budget use only.	
B5062	Budget - Hazardous Duty Pay Revised budget for hazardous duty pay created by and for budget use only.	
B5070	Budget - PSP/PSF Earnings Revised budget for PSP and PSF Earnings.	
B5090	Budget - Accrued Vacation Pay Revised budget for accrued vacation pay created by and for budget use only.	

PS Account	Description	Account
B5091	Budget - Term Pay - Death Revised budget for term pay - death created by and for budget use only.	
B5500	Budget - Benefits Revised budget for budget benefits created by and for budget use only.	
B6200	Budget -Travel Revised Budget pool to budget for Travel	
B6300	Budget - Other Expenses Revised budget for budget - other expenses created by and for budget use only.	
B6989	Budget - Unallocated Revised budget for budget - unallocated created by and for budget use only.	
B8000	Budget - Capital Revised budget for budget - capital created by and for budget use only.	
B8700	Budget - Library Material Pool Revised budget for library material pool budget created by and for budget use only.	
B8990	Budget - Indirect Cost Revised budget for budget - indirect cost created by and for budget use only.	
C4000	Budget -Tuition and Fees Contract and Grant accounting budget level for budget tuition/fees created by and for Contract and Grant use only.	
C4500	Budget - Indirect Cost Recovery Contract and Grant accounting budget level for indirect cost recovery created by and for Contract and Grant use only.	
C4600	Budget - External Sales Contract and Grant accounting budget level for budget sales external created by and for Contract and Grant use only.	
C4810	Budget - Internal Sales Contract and Grant accounting budget level for budget sales internal created by and for Contract and Grant use only.	
C4830	Budget - State Appropriation Contract and Grant accounting budget level for budget other sources created by and for Contract and Grant use only.	
C4900	Budget - State Appropriation Contract and Grant accounting budget level for st approp-budget created by and for Contract and Grant use only.	
C4920	Budget - Gifts Contract and Grant accounting budget level for budget gifts created by and for Contract and Grant use only.	
C4930	Budget - Endowment Interest Contract and Grant accounting budget level for endowment interest created by and for Contract and Grant use only.	

PS Account	Description	Account
C5011	Budget - Administrative Salaries To record the payment of salaries of personnel employed by agencies of higher education other than those designated as faculty, faculty equivalent, or extension and exempt line-item employees, and who are not a part of the institution's classification plan.	
C5021	Budget - Faculty Salaries To record the payment of personnel employed by institutions of higher education whose duties include teaching.	
C5022	Budget - Fac Salaries-Lump Sum Used for faculty salaries as a holding place for future faculty members.	
C5023	Budget - Sr Lectures Contract and Grant accounting budget level for sr lectures created by and for Contract and Grant use only.	
C5024	Budget - Lecturers Used to pay utd lecturers who are working on a training/educational project or seminar.	
C5025	Budget - Faculty Add'l Pay Contract and Grant accounting budget level for faculty add'l pay created by and for Contract and Grant use only.	
C5030	Budget - Graduate Student Salary Contract and Grant accounting budget level for budget - grad student salary created by and for Contract and Grant use only.	
C5031	Budget - Teaching Asst-Salary Contract and Grant accounting budget level for teaching asst - salary created by and for Contract and Grant use only.	
C5032	Budget - Research Asst-Salary Contract and Grant accounting budget level for research asst - salary created by and for Contract and Grant use only.	
C5033	Budget - Undergraduate Students Contract and Grant accounting budget level for undergrad students created by and for Contract and Grant use only.	
C5034	Budget - Scholarship & Fellowship Contract and Grant accounting budget level for scholarship & fellowship created by and for Contract and Grant use only.	
C5035	Budget - Undergraduate Student Salary Contract and Grant accounting budget level for budget - ugrad student salary created by and for Contract and Grant use only.	
C5041	Budget - Classified Salaries To record the payment of salaries of classified personnel employed by institutions of higher education other than those listed as faculty, faculty equivalent, extension, or professional/administrative and who are part of the institution's classification plan	
C5050	Budget - Other Salary & Wages To record wage payroll expenses.	
C5061	Budget - Longevity Pay Contract and Grant accounting budget level for longevity pay created by and for Contract and Grant use only.	

PS Account	Description	Account
C5062	Budget - Hazardous Duty Pay To record the payment of hazardous duty pay to authorized individuals. payments will be made within the limits provided for by law.	
C5070	Budget - PSP/PSF Earnings Contract and Grant budget account to budget PSP and PSF Earnings	
C5090	Budget- Accrued Vacation Pay Contract and Grant accounting budget level for accrued vacation pay created by and for Contract and Grant use only.	
C5091	Budget - Term Pay - Death Contract and Grant accounting budget level for term pay - death created by and for Contract and Grant use only.	
C5500	Budget - Benefits To record payments for vacation/fica/workers comp. etc.	
C6000	Budget - M&O To record the payments for consumables/subscriptions/central stores/food etc.	
C6100	Budget - Professional Services 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 degrees of learning and responsibility in an area not mentioned under other expenditure codes. To record the payment for guest lecturers providing lecture services to the university. travel expenses incurred by vendor should be included as part of the Total cost of services. This code may be only used by institutions of higher education. this should not be used for subject payments.	
C6101	Budget - Sub F/St Notx St Ag >25K subcontracts that are not federal or state pass thru >25k no f&a	
C6102	Budget - Sub F/St Notx St Ag <25K subcontracts that are not federal or state pass thru <25k	
C6210	Budget Travel - Local To record the payment of public transportation fare costs incurred during travel inside the united states 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.	
C6240	Budget Foreign Travel 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. All travel expenses related to a foreign travel event are to be recorded under this code. This code includes travel to Mexico and Canada.	
C6300	Budget Other Expenses Contract and Grant accounting budget level for budget other expenses created by and for Contract and Grant use only.	
C6330	Budget - Lab & Medical Supply To record the payments for fuel & lubricants, chemicals & gases, and medical supplies.	
C6400	Budget - Utilities Contract and Grant accounting budget level for budget - utilities created by and for Contract and Grant use only.	

PS Account	Description	Account
C6500	Budget - Telecommunications To record payment of parts with a purchase value per part under \$5,000 and supplies for telecommunications equipment. To record payment for rental or lease of telephones, telephone systems, and other telecommunications equipment.	
C6700	Budget - Rental Equipment To record the payment for rental and lease of furnishings and equipment, office equipment, computer equipment, and media material.	
C6710	Budget - Leases & Rentals To record payment for the rental or lease of office space or office buildings, service buildings, or other rental space, including services in lieu of office or building rent.	
C6901	Budget - Chip Fabrication Budgetary account set up to separate Chip Fabrication from Equipment Fabrication.	
C6903	Budget - Subject Payments To record subject payments. These are payments for people that participate in research studies or testing.	
C6905	Budget - animal care To record payment for animal care services provided by utd animal care facility.	
C6989	Budget - Unallocated Contract and Grant accounting budget level for budget - unallocated created by and for Contract and Grant use only.	
C7000	Budget - Student Support To record payment for scholarships or fellowships that pay for tuition and fees directly. this includes gss, aes and 3rd party. also, scholarship/stipends that are used to pay a set amount. It could be used to pay tuition and fees if some other funding is paying for the student's tuition and fees. As well as participant support: costs used to pay program participant small non-compensatory stipends and possibly reimbursement of travel costs or other out-of-pocket costs incurred to support attendance at a workshop, conference, seminar, symposia or other short-term training or information sharing activity.	
C7010	Budget - Student Participant costs used to pay program participant small non-compensatory stipends and possibly reimbursement of travel costs or other out-of-pocket costs incurred to support attendance at a workshop, conference, seminar, symposia or other short-term training or information sharing activity in support for the objective of obtaining a degree. account 70101 only and undergraduate students	
C7400	Budget - Sub Fd Fnd Tx St Ag >25K To record payment of subcontracts once the subcontract value exceeds \$25,000 for state agencies using federal funds. account used for reporting purposes for the annual financial report, schedule A-1.	
C7401	Budget - Sub Fd Fnd Tx St Ag <25K To record payment for the first \$25,000 of any subcontract for state agencies using federal funds. account used for reporting purposes for the annual financial report, schedule A-1.	
C7500	Budget - Sub St Fnd Tx St Ag >25K To record payment for the first \$25,000 of any subcontract for state agencies using state funds. Account used for reporting purposes for the annual financial report, schedule A-1.	

PS Account	Description	Account
C7501	<p>Budget - Sub St Fnd Tx St Ag <25K To record payment of subcontracts once the subcontract value exceeds \$25,000 for state agencies using state funds. account used for reporting purposes for the annual financial report, schedule A-1.</p>	
C8000	<p>Budget - Capital Single item worth more than \$5,000 with a useful life of more than 1 year.</p>	
C8700	<p>Budget - Library Materials Pool Contract and Grant accounting budget level for lib materials pool budget created by and for Contract and Grant use only.</p>	
C8990	<p>Budget - Indirect Costs To record indirect costs</p>	