

Commonly Used Expense GLs - Grant Specific

GL#	GL NAME	DESCRIPTION	SPONSORED CLASS
767900	Scholarships	Educational funding paid through Financial Aid from grants. This includes scholarships and fellowships paid to enrolled Texas State students.	STIP SCHOLAR FELLOW
767901	Participant Payment -1099 Reportable	Payment to individual for participating in the grant. 1099 reportable.	STIP SCHOLAR FELLOW
767902	Subsistence - 1099 Reportable	Payment to participants to cover expenses incurred to participate in the grant project. Travel, supplies, registrations are examples. Receipts are not needed from participants and these payments may have tax implications to the recipient. 1099 reportable.	STIP SCHOLAR FELLOW
767903	Participant Payments - Non-1099 Reportable	Payment to a human subjects who is participating in a Research Study where their responses or actions are recorded and data is collected. If the human subject receives \$600 or more in payments from the university during the calendar year, that amount is 1099 reportable. This account is also used for the Summer REU (Research Experience for Undergraduates) programs payments. Note 1099's are not issued for REU payments and recipients should determine IRS tax impacts with their tax accountant.	STIP SCHOLAR FELLOW
764300	Other Financial Services	Grants to non-governmental entities (e.g. student organizations)	SUPPLIES AND MATERIALS
725201	Non State Pass Thru Subcontracts - IDC RELEVANT	Used for "8" grants that are subcontracted to another entity. First \$25K of subcontract value for life of subcontract is IDC Relevant.	SUBCONTRACTS IDC REL
725301	State Pass Thru Sub Contracts - IDC RELEVANT	Used for "8" grants that are subcontracted to another entity. First \$25K of subcontract value for life of subcontract is IDC Relevant. Payments are made to State of Texas Universities and Agencies.	SUBCONTRACTS IDC REL
725302	Non State Pass Thru Subcontracts - NON IDC REL	Used for "8" grants that are subcontracted to another entity. Additional expense after the first \$25K of subcontract value for life of subcontract is NON IDC Relevant.	SUBCONTRACTS NON IDC REL
725303	State Pass Thru Sub Contracts - NON IDC REL	Used for "8" grants that are subcontracted to another entity. Additional expense after the first \$25K of subcontract value for life of subcontract is NON IDC Relevant. Payments are made to State of Texas Universities and Agencies.	SUBCONTRACTS NON IDC REL
725310	Research Service Center Charge	Charges for use of service center equipment. Charges are applied via monthly IDT.	RESEARCH SERVICE CENTER CHARGE
720201	Room and Board - Grants - Food	University room & board; lunches and other sustenance.	PARTICIPANT SUPPORT
720202	Tuition/Fees Participants - Grants	Tuition/Fees; registrations and memberships paid for participants.	PARTICIPANT SUPPORT
730003	Participant Supplies	Pens, pencils, paper products, paper clips, rubber bands, staples, toner as allowed per the Grant.	PARTICIPANT SUPPORT
710101	Travel I/S Partipant Grants	All travel expenses to in state locations.	PARTICIPANT SUPPORT
711101	Travel O/S Participant Grants	All travel expenses to out of state locations.	PARTICIPANT SUPPORT
712101	Travel FGN Grant Participant	All travel expenses to a foreign locations.	TRAVEL FOREIGN
713102	Travel Booking Fees	Booking fees paid to travel management companies	PARTICIPANT SUPPORT
710001	Moving Expense	Moving Expenses (attach receipts and AP-16 form). Must meet IRS Moving Tests of 39 or more weeks at the new location which must be 50 miles are further from original place of employment.	MOVING EXPENSE
744200	Rental of Motor Vehicle	Chartered buses within designated headquarters	RENTAL
Varies	Professional Contracted Services	Consultants - include all contract costs unless receipts required to comply with the Travel Accountable Plan IRS Rules. Other expense breakouts will be done on the grant financial report.	Professional Contracted Services
724300	Educational/Training Services	Professionally conducted training for state employees.	Professional Contracted Services
724800	Medical Services	Medical care, ambulance, nursing, etc.	Professional Contracted Services
725100	Professional Services - Travel Reimbursement	Consultant travel expenses (from expense report).	Professional Contracted Services
725200	Lecturers - Higher Education	Guest lecturers at institutions of higher education.	Professional Contracted Services
725300	Other Professional Services	Other consulting services.	Professional Contracted Services

For other expenses that are not listed, please reference the AP link below for commonly used GL numbers.

<http://www.txstate.edu/gao/ap/resources/GL-Codes.html>

As of May 17, 2021