

Contracted Services GLs

Click on the below link and enter a search term or the first 4 digits of a GL numbers below and select Search. The Comptroller website will provide clarification and additional information and other allowed expenses that may not be listed below.

[Texas Comptroller Manual of Accounts](#)

GL 724000 – Consultant Services - Other. To record payment for the services of a consultant that does not require pre-approval by the Office of the Governor. Includes major consulting services contracts that exceed \$25,000 by an institution of higher education.

Expenditure code 724000 includes but is **NOT** limited to:

- Consultant Services (other), CPA (consultant).

GL 724200 – Contracted Services – Computer. To record payment for consulting services for new information technology (computer) services such as feasibility studies, reports, project management, creation, design or development of computer or information technology projects for new software or equipment. This excludes repairs, maintenance, and upgrade services on currently used software or equipment. GL 726200 is used for those expenses. technology project.

Expenditure code 724200 includes but is **NOT** limited to:

- Consultant Services (computer).

GL 724300 – Education/Training Services. Webinars that are primarily for employees, however if both students and employees attend this GL will be used. Used for educational and training services, including professionally conducted training, when the intended primary recipients are state employees. This code includes authorized reimbursements to the vendor for travel and other expenses incurred by the vendor in connection with providing the training service, **only if billed as part of the contract fee.** If a Travel Request/Expense Report are used per the agreement terms, the travel portion will be charged to the correct travel expense GLs.

Expenditure code 724300 includes but is **NOT** limited to:

- Apprenticeship Training (for employees), Educational/Training Services, Employee Training Expenses, Online Training, Professional Services (educational/training), Webinars.

Note: This code does **NOT** include:

- Guest lecture services provided to agencies of higher education (725200).
- Registration fees for state employees to attend seminars or conferences (720300).
- Tuition paid to Institutions of Higher Education, including community colleges, for state employees (720200).
- Training expenses paid for students (721300).

GL 724500 – Financial and Accounting Services. To pay for financial/accounting services. Includes bookkeeping, auditing, actuarial services. This code includes travel expenses of the vendor, **only if billed as part of the contract fee.** If a Travel Request/Expense Report are used per the agreement terms, the travel portion will be charged to the correct travel expense GLs.

Expenditure code 724500 includes but is **NOT** limited to:

- Accounting Services, Actuarial Services, Auditing Services, Bookkeeping Service, Financial and Accounting Service.

GL 724800 – Medical Services. To pay for authorized medical services for state agencies.

Expenditure code 724800 includes but is **NOT** limited to:

- Ambulance Service, Audiology Consultation, Autopsy – pathologist, Diagnostic Evaluation, Drug testing and pre-employment, Medical examinations , Medical Services (employee), Medical Services (students), Nurses (all), Occupational therapist, Otolaryngology Services, Pathology, Pharmacist, Physical Therapist, Physicals, Psychiatric Services, Psychologist, Safety Eyeglass Prescription for Employee, Safety Goggle Prescription for Employee, Speech Pathologist, Speech Therapist, Toxicology Services, Workers' Compensation Medical Review.

GL 724900 – Veterinary Services. To record payment for veterinary services. Charges may include other expenses if specified in the contract. Travel is customary for this type of service and typically will be included in the service fee (e.g., mileage). In the event a Travel Request/Expense Report is created, the travel portion will be charged to the correct travel expense GLs. Services must be performed by a veterinarian.

Expenditure code 724900 includes but is **NOT** limited to:

- Brucellosis Testing (animal health), Vaccination (animals), Veterinary Services.

GL 725100 – Professional Services – Travel Reimbursement.

- Consultant travel expenses (from expense report) as defined in the contract agreement.

GL 725200 – Lecturers – Higher Education. To record the payment for guest lecturers providing lecture services to institutions of higher education. This code may include the travel expenses, **only if billed as part of the contract fee** of the guest lecturer if not required to be coded to state employee travel. If a Travel Request/Expense Report are used per the agreement terms, the travel portion will be charged to the correct travel expense GLs.

Expenditure code but is **NOT** limited 725200 includes, to:

- Artists Presenting Lectures, Colloquiums, Distinguished Individuals, Guest Instructor, Guest Lecturer, Lecturers - Higher Education, Performances (lecturer, Recitals (lecturer), Seminars (lecturer), Speeches (lecturer), Telecourse (higher education), Temporary Classroom Instructor, Visiting Professors, Workshops.

GL 725300 – 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 codes.

Expenditure code 725300 includes but is **NOT** limited to:

- Aerial Surveying, Appraisal Services, Counselors for Employees, Dietitian, Education Service Centers, Employee Assistance, Equal Employment Opportunity Commission (EEOC) Audits, Head-Hunter Services, Mapping, Mediation Fees, Nutritionists, Surveying Services, Workers' Compensation Risk Management Services.

GL 725600 - Architectural/Engineering Services. To record payment for the architectural and engineering services, including travel expenses incurred by the vendor, **only if billed as part of the contract fee.** If a Travel Request/Expense Report are used per the agreement terms, the travel portion will be charged to the correct travel expense GLs.

Expenditure code 725600 includes, but is **NOT** limited to:

- Architectural/Engineering Service, Engineering Services, Landscape Architect.

GL 725800 – Legal Services. To record the payment for legal services.

Expenditure code 725800 includes, but is **NOT** limited to:

- Legal services obtained by agencies with delegated approval from the Texas Attorney General, Legal services requiring approval from the Texas Attorney General, Payments to the Texas Attorney General for legal services.

Note: The Texas Attorney General provides legal representation for all institutions of higher education, and state agencies. To request permission to hire outside legal counsel, all agencies must request the approval from the Texas Attorney General before entering into an agreement.

GL 729900 - Purchased Contracted Services. To record payment for contracted temporary services. Travel expenses incurred by the vendor should be included as part of the total cost of services, **only if billed as part of the contract fee.** If a Travel Request/Expense Report are used per the agreement terms, the travel portion will be charged to the correct travel expense GLs.

Expenditure code 7299 includes, but is **NOT** limited to:

- Accreditation Services, Alterations, Analysis (chemicals, soil, water, etc.), Armored Car, Drawing (artistic), Editing Services -- Non-professional, Electronic Monitoring Service, Engraving (other), Exams (grading), Extermination Services, Framing of Pictures (retained by agency), Horticultural Services, Interpreter, Lettering Service, Locksmith Service (rekeying), Monogramming, Moving and Hauling Services, Moving Set-Up Charges (equipment), Musicians, Photography Services, Proctor Services, Production Services, Reporting Services, Research Services, Sampling (chemicals, soil, water, etc.), Security Guard Service, Security System (monitoring), Sewing/Embroidery Services, Signs Painted on Buildings, Solid Waste Testing, Sports Officials, Temporary Employees (individuals), Transcription Service (admin. hearing), Video Taping Service, Welding Services.

Grants Only Contracted Service GLs

The full list of Commonly used Grant GLs can be found at [Commonly Used Grant GLs](#).

GL 724001 – Consultant Services – Subcontracts - Used for Grants only (Texas State specific). This GL follows the same guidelines as 724000.

GL 725201 - Lecturers – Subcontracts - Used for Grants only, that are subcontracted to another entity. First \$25K of subcontract value for life of subcontract is IDC Relevant. Non-State Pass Thru Subcontracts - **IDC Relevant.**

GL 725301 - State Pass-thru Subcontracts. Used for Grants only, 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. State Pass Thru Subcontracts - **IDC Relevant.**

GL 725302 - Other Professional Services. Used for grants only that are subcontracted to another entity. Additional expense after the first \$25K of subcontract value for life of subcontract is NON-IDC Relevant. Non-State Pass Thru Subcontracts - **NON-IDC Relevant.**

GL 725303 - State Pass-thru Subcontracts. Used for grants only 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. State Pass Thru Subcontracts - **NON-IDC Relevant.**