

Commonly Used Expense GLs

(Excluding Travel, Utilities, Construction, and Assets)

GL	Description	Examples (including, but not limited to)
720100	Membership Dues	Annual membership dues/fees to professional or non-professional organizations
720200	Higher Ed Tuition - Employee Training	Tuition to institutions of higher education (employees)
720300	Registration Fees - Employee Training	Seminar and conference fees attended by employees (off-site). Mandatory meal and lodging expenses (when packaged with a registration fee), reference materials (included with seminar or conference registration fees).
720400	Insurance Premiums and Deductibles	Automobile, malpractice premiums, or insurance deductibles
721000	Fees and Other Charges	Authorized fees and services not otherwise covered by a more specific GL code such as: bank fees, notary fees, CPA and other license fees, inspection fees, access fees, (excludes memberships & registrations).
721300	Training Expenses - Other	Training /Conference Expense Non Employee (students), for in person or virtual training. Fees for training/conferences when the intended primary recipients are not state employees.
721800	Publications	Printing and reproduction costs associated with the printing of bulletins, periodicals, publication and similar writings produced by a state agency - Articles, Books, Brochures, Pamphlets, Programs, Reports.
724300	Education/Training Services	Webinars that are primarily for employees, however if both students and employees attend this GL will be used. (See *** below)
725200	Lecturers-Higher Education	Guest lecture services for institutions of higher education - Visiting professors, distinguished individuals, and artists presenting lectures (for Texas State students only). (See *** below)
725300	Other Professional Services	For services rendered on a fee or contract by an individual, firm, corporation or company recognized as possessing a high degree of learning. Includes guest speakers/lecturers for events open to the public. (See *** below)
726200	Computer Software-Maint. & Repair	Computer Software maintenance, extended warranty and repair; this account is NOT used for software renewals (See ** below)
726600	Buildings-Maint. & Repair	Maintenance and repair of buildings, with or without parts; plumbing and electrical repairs, repainting, replacement of carpet or tile, any maintenance that does not increase the value of the building.
726700	Computer Equipment-Maint. & Repair	Includes labor with or without parts; printer maintenance/refurbishing (See ** below)
727200	Hazardous Waste Disposal Services	Hazardous waste cleanup, removal or disposal
727300	Reproduction and Printing Services	Printing of forms, post cards, business cards, copies, posters, developing of photos, custom prints
727400	Temporary Employment Agencies	Priority Personnel, Keystaff, Innovative Staffing
727500	Information Technology Services - Computer Programming Services	Web design and programming (See ** below)
727600	Communication Services	Electronic subscriptions (requires login), internet
727700	Cleaning Service	Janitorial services, linen services, uniform cleaning, window cleaning, dry cleaning , carpet cleaning and other facility cleaning.
728100	Advertising Services & Sponsorships	Advertising in radio, television, magazines, billboards, yellow pages (attach copy of ad with payment request), sponsorships for external events; must include how it benefits the University
728400	Data Processing Services	Computer time (usage), data entry or services (data processing)
728600	Freight/Delivery Charges	Shipping and delivery companies ONLY (Note: Shipping charged by vendors on goods purchases is charged to the same GL as the goods)
729100	Postal Services	Postal services, PO box rental
729900	Purchased Contracted Services	Interpreters, movers, exterminators, security guard services, photographers, embroidery only, musicians, performing artists, transcribing. (See *** below)
730000	Consumable Supplies	Name tags (to be worn), computer consumables, pens, pencils, paper products, paper clips, rubber bands, staples, toner, toilet paper, ice (See * below)
730002	Lab Supplies	Lab supplies for Biology/Chemistry/Physics

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GL	Description	Examples (including, but not limited to)
730300	Subscriptions	Magazine and newspaper subscriptions (non-electronic)
730400	Fuel and Lubricants	Gasoline, oil, diesel fuel, propane
730900	Promotional Items-Local Funds	Items given away such as t-shirts, plaques, and centerpieces for tables
731000	Chemicals and Gases	Acids, nitrogen, oxygen, carbon dioxide, hydrogen, helium
731600	Food	General groceries, business meals, retirement receptions
731601	Bottled Water	5 gallon water, water bottles
732800	Supplies-Agriculture, Construction, and Hardware	Farm, ranch, and nursery supplies; lumber, nails, nuts and bolts
733000	Parts - Furnishings and Equipment	Parts on various types of equipment (excludes computer parts) and motor vehicles under \$5K (See * below)
733400	Personal Property - Furniture and Equipment Expensed	Unit cost is less than \$5K and item is not a controlled asset. Hand tools, mini blinds, employee safety boots & uniforms (See * below)
733500	Parts - Computer Equipment	Internal computer parts, adapters, power cable, computer cable, hard drives (See ** below)
733800	Facilities - Maint. & Repair	Landscaping, fencing, athletic fields, driveways, septic systems
736700	Equipment - Maint. & Repair	Includes labor with or without parts (PO should be one line only). Piano tuning, signs, equipment, copy machine (not for computer parts)
736800	Motor Vehicles - Maint. & Repair	Includes labor with or without parts (PO should be one line only)
737700	Computer Equipment Expensed	Mouse, portable printer, tablets, tablet accessories, flash drives, stylus (See ** below)
738000	Computer Software Expensed	Software & software licenses, includes software renewals (See ** below)
738200	Books/Reference Material	Hard copy (non-electronic), music score (See * below)
740600	Rental of Furnishings and Equipment	Cylinder rentals, copy machines, uniform rentals, dumpsters, portable toilets, tools, water cooler (See * below)
742100	Rental of Reference Material	Royalties, rental of music, playwright, films, plays, video tapes
744200	Rental of Motor Vehicles	Includes vehicles rented with drivers within designated headquarters; non-travel rentals
746200	Rental of Office Buildings	Rental or Lease of entire building (office rental), office building or trailer (office space-rental)
747000	Rental of Space	Space for parking, classrooms, exhibit space, storage
752600	Waste Disposal	Grease Traps, trash pickup, wastewater
752602	Shredding	Document shredding, disc shredding, hard drive destruction
770001	Awards (1099 Tax reportable)	Prizes and awards paid in cash (W-9 required if value is \$100 & over)
790101	Alcohol	Allowable from approved funds; (cabinet office approval - Use AP-12 Form)
	AP GL Codes	
	Click on the link above to be redirected to the complete list of GL code resources.	
	* Texas Comptroller Manual of Accounts	
	Click on the link above and enter a search term or the first 4 digits of a GL and select Search. The website will provide clarification, additional information and examples not listed above.	
	** IT Commonly Used GLs	
	Click on the link above for clarification and additional information on IT GLs.	