



Account Codes for Assets

7J – Accounts used for Capital Assets > \$4,999 The accounts below will generate an asset tag	
7050 – 737100	CO Passenger Vehicles Capitalized
7050 – 737200	CO Other Motor Vehicles Capitalized
7050 – 737300	CO Furnishings and Equipment
7050 – 737301	CO Medical Equipment
7050 – 737302	CO Dental Equipment
7050 – 737303	CO Office Furniture
7050 – 737900	CO Computer Equipment
7050 – 751200	CO Telecomm Equip Capitalized

7N- Accounts used for Controlled Assets \$500 - \$4,999 The accounts below will generate an asset tag	
7010 – 737400	OC Furnishings and Equip-Controlled
7010 – 737401	OC Medical Equipment – Controlled
7010 – 737402	OC Dental Equipment – Controlled
7010 – 737403	OC Office Furniture – Controlled
7010 – 737800	OC Computer Equip-Controlled

7J Accounts Used for Capital assets > \$100,000 The accounts below will generate an asset tag	
7050 – 733698	CO Facilities/Other Impr Capitalized
7050 – 734197	CO Capitalized Interest
7050 – 734198	CO Construction in Progress Capitalized
7057 – 736900	CO Art and Historical Treasures
7050 – 734500	CO Land Capitalized
7050 – 734298	CO Buildings Capitalized
7050 – 739500	CO Comp. Software/License Fees Cap
7050 – 739501	CO Computer Software Capitalized
7050 – 739502	CO Computer License Fees Capitalized

Controlled at Any Cost
Handguns
Rifles and Shotguns

Controlled (\$ 500 - \$4,999.99)
Sound Systems and Other Audio Equipment
Camera-Portable-Digital, SLR
TV's, Video Players/Recorders
Computer, Desktops & Laptops
Data Projectors
Smartphones, Tablets & Other Hand Held Devices
Unmanned Aerial Vehicle (UAV) Drones

7I – Additional Capital Accounts The accounts below will not generate an asset tag	
7050 – 733600	CO Facilities/Other Improvements
7050 – 733601	CO Project Landscaping
7050 – 733699	CO Facilities/Other Improv Contra
7050 – 733700	CO Facilities/Other Impr Cap Lease
7050 – 734100	CO Construction in Progress
7050 – 734199	CO Construction in Progress Contra
7050 – 734200	CO Buildings
7050 – 734299	CO Building Contra
7050 – 734300	CO Building Improvements
7050 – 734301	CO Construction Overhead - Bldgs

7I – Additional Capital Accounts The accounts below will not generate an asset tag (Continued)	
7050 – 734400	CO Leasehold Improvements
7050 – 734600	CO Land Improvements
7050 – 735000	CO Buildings Capital Lease
7050 – 735600	CO Infrastructure
7050 – 735699	CO Infrastructure Contra
7050 – 736600	CO Capital Lease
7050 – 737600	CO Furnishings/Equipment Cap Lease
7050 – 738900	CO Books and Reference Materials
7050 – 738901	CO Binding – Library
7050 – 752000	CO Infrastructure Telecommunications

Additional Maintenance & Operations Expense Accounts The accounts below will <i>not</i> generate an asset tag	
7010 – 707100	OC Employee Relocation
7010 – 707101	OC Employee Reloc-Corr Prof Staff
7010 – 707102	OC Employee Reloc-Corr Nursng Staff
7070 – 707103	OC Employee Reloc-Corr Admin Staff
7070 – 707151	OC Employee Reloc-Prof Staff-All Other
7070 – 707152	OC Employee Reloc-Nursng Staff-All Other
7010 – 707153	OC Employee Reloc-Admin Staff-All Other
7010 – 720200	OC Employee Tuition/Books
7010 – 720300	OC Employee Registration/Training Fees
7010 – 720301	OC Employee Registration Fees In-State
7010 – 720302	OC Employee Registration Fees Out-of-State
7010 – 720311	OC Employee Training Fees In-State
7010 – 720312	OC Employee Training Fees Out-of-State
7010 – 720351	OC Continuing Ed - Prof Staff
7010 – 720352	OC Continuing Ed - Nursing Staff
7010 – 720353	OC Continuing Ed - Other Staff
7010 – 720400	OC Insurance Premiums
7010 – 720402	OC Vehicle Insurance Premiums
7010 – 720500	OC Employee Bonds
7010 – 721000	OC Fees and Other Charges
7010 – 721001	OC CLIA Lab Fees
7010 – 721002	OC American Corr Assoc Fees
7010 – 721003	OC Fees - Other
7010 – 721101	OC Awards Taxable
7010 – 721102	OC Awards Non Taxable
7010 – 721300	OC Training Expenses
7010 – 721800	PR Agency Publications
7010 – 721900	OC Fees/Receiving Electronic Payment
7010 – 722200	OC Filing Fees Documents
7010 – 722300	OC Court Costs
7010 – 726200	MR Computer Software

7010 – 726600	MR Buildings Maintenance/Repair
7010 – 726700	MR Computer Equipment Maintenance/Repair
7010 – 727000	MR Infrastructure Maintenance/Repair
7010 – 727100	MR Land Maintenance/Repair
7010 – 727200	OC Hazardous Waste Disposal Services
7010 – 727300	PR Reproduction and Printing Services
7010 – 727301	PR TDCJ Forms
7010 – 727400	OC Temporary Employment Agencies
7010 – 727700	OC Cleaning Services
7010 – 727800	OC Placement Services
7010 – 727801	OC Recruiting Services
7010 – 727802	OC Recruiting Placement Fees
7010 – 728100	OC Advertising Services
7010 – 728400	OC Data Processing Services
7010 – 728600	OC Freight/Delivery Service
7010 – 728601	OC Delivery Service Charges
7010 – 728602	OC Express Mail/Delivery Services
7010 – 728603	OC Freight Charges
7010 – 729100	SM Postage
7010 – 729900	OC Purchased Contracted Services
7010 – 729901	OC Mortuary Services
7010 – 729903	OC Transcription Services
7010 – 729990	OC Rural Health - Internships
7010 – 730000	SM Consumables
7010 – 730001	SM Consumables-Dental Supplies
7010 – 730002	SM Consumables-Medical Supplies
7010 – 730003	SM Consumables-X-Ray Supplies
7010 – 730005	SM Consumables-X-Ray Supplies
7010 – 730050	SM Consumables-Office Supplies
7010 – 730400	SM Fuels and Lubricants
7010 – 730900	OC Promotional Items
7010 – 731000	SM Chemicals and Gases
7010 – 731001	SM Chemicals and Gases-Oxygen Rental
7010 – 731002	SM Chem and Gases-Nitrogen Rental
7010 – 731003	SM Chem and Gases-Liquid Nitrogen
7010 – 731200	SM Medical Supplies
7010 – 731201	SM Pharmaceutical Supplies
7010 – 731250	SM Pharmaceuticals
7010 – 731251	SM Pharmaceuticals-Contract
7010 – 731252	SM Pharmaceuticals-Non Contract
7010 – 731253	SM Pharmctcl-Local RX Purch (pcard)
7010 – 731254	SM Pharmaceuticals-Employee Vaccine
7010 – 732155	SM Pharm-TDCJ Empl Hep B Vaccine
7010 – 731500	SM Food for Research/Teaching
7010 – 732200	OC Personal Items-Wards of State
7010 – 732201	OC Pers Items-W/O/S-Inmate Shoes

7010 – 732800	SM Supplies Agric/Constr/Hardware
7010 – 733000	SM Parts / Furnishings and Equipment
7010 – 733100	SM Plants
7010 – 733300	SM Fabrics and Linens
7010 – 733301	SM Fabrics Linens-Suicide Blankets
7010 – 733400	OC Furnish/Equip and Other Expensed
7010 – 733401	OC Medical Equipment Expensed
7010 – 733402	OC Dental Equipment Expensed
7010 – 733403	OC Office Furniture Expensed
7010 – 733404	OC Misc Equipment Expensed
7010 – 733450	OC Employee Clothing Reimbursement
7010 – 733500	OC Parts Comp Equipment Expensed
7010 – 733800	MR Facilities/Other Improvements
7010 – 734000	OC Real Property and Improvements
7010 – 735400	MR Leasehold Improvements
7010 – 736700	MR Other Maintenance and Repair
7010 – 736701	MR Medical Equipment Repair
7010 – 736702	MR Medical Equipment Calibration
7010 – 736703	MR Dental Equipment Repair
7010 – 736704	MR X-Ray Machine Mo Processor Maintenance
7010 – 736705	MR Med Equip Repair - X-Ray
7010 – 736706	MR Med Equip Rep X-Ray Calib (EPSs)
7010 – 736750	MR Miscellaneous Equipment Repair
7010 – 736800	MR Motor Vehicles Maintenance/Repair
7010 – 736801	MR Motor Vehicles Fleet Maintenance Fee
7010 – 737450	OC Clothing - Employee Uniforms - Contr
7010 – 737700	OC Computer Equipment Expensed
7010 – 738000	OC Comp Software/License Fee Expensed
7010 – 738001	OC Computer Software Expensed
7010 – 738002	OC Computer License Fees Expensed
7010 – 738400	OC Animals Incl Cadavers for Research
7010 – 738401	OC Live Animals for Research
7010 – 739400	GS Raw Material Purchases
7010 – 740600	RL Rental of Furnishings/Equipment
7010 – 740601	RL Rental of EKG Machines
7010 – 760602	RL Rental of X-Ray Machines
7010 – 740650	RL Rental of Misc Equipment
7010 – 740651	RL Rental of Copy Machines
7010 – 740652	RL Rental of Ice Machines
7010 – 740653	RL Rental of Copiers Excess Copies
7010 – 741100	RL Computer Equipment
7010 – 741500	RL Computer Software
7010 – 742100	RL Reference Material
7010 – 744200	RL Motor Vehicles

7010 – 744300	RL Rental of Aircraft Exempt
7010 – 744400	RL Charter of Aircraft
7010 – 744500	RL Rental/Charter of Aircraft
7010 – 746100	RL Rental of Land
7010 – 746200	RL Rental of Office Buildings/Space
7010 – 746800	RL Rental of Service Buildings
7010 – 747000	RL Rental of Space
7010 – 747001	RL Rental of Storage Space
7010 – 747020	RL Rental of Exhibit/Table Space
7010 – 751400	MR Infrastructure/Telecommunications
7010 – 755800	OC Administrative and Collect Costs
7010 – 762400	OC THECB Resident Services
7010 – 780200	IN Interest Other
7010 – 780600	IN Interest on Delayed Payments
7010 – 780900	OC Other Financing Fees
7010 – 783200	OC 1115 Waiver Affiliation IGT
7010 – 7CZ990	SM Net Change in Service Depts
7010 – 7CZ991	SM Net Change in Service Dept Tranf
7010 – 7CZ999	SM Supplies and Materials Contra
7010 – 7EZ999	GS Cost of Goods Sold Contra
7010 – 7FZ999	MR Maintenance and Repair Contra
7010 – 7GZ990	RL Rentals and Leases Contra
7010 – 7GZ999	RL Rentals and Leases Contra
7010 – 7HZ999	PR Printing and Reproduction Contra
7010 – 7KZ999	IN Interest Contra
7010 – 7L0200	OL Charitable Contributions
7010 – 7L0800	OL Participant (non-Employee) Travl
7010 – 7L0900	OL Collection Agency Fees
7010 – 7L1000	OL Taxes
7010 – 7L1301	OL 2 Percent Medical
7010 – 7L1302	OL 5 Percent B On Time
7010 – 7L1400	OL Patient/Subject Costs
7010 – 7L1500	OL Loan Cancellation/ Write Off
7010 – 7L1600	OL Bad Debt
7010 – 7L1605	OL Bad Debt - Pledges
7010 – 7L1610	OL Bad Debt - Student A/R
7010 – 7L1800	OL Miscellaneous Operating
7010 – 7L1801	OL Student Relocation - Taxable
7010 – 7L1850	OL Royalty Payments
7010 – 7L9090	OL Facilities and Admin Contra
7010 – 7NZ990	OC Net Change in Service Depts
7010 – 7NZ991	OC Net Change in Service Dept Tranf
7010 – 7NZ999	OC Other Comp Obj Contra
7010 – 7QZ998	OL Other Local Contra
7010 – 7QZ999	OL Othr Non Comp Local Funds Contra