### Commonly Used Expense GLs - Grant Specific

<table>
<thead>
<tr>
<th>GL</th>
<th>GL NAME</th>
<th>DESCRIPTION</th>
<th>SPONSORED CLASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>767900</td>
<td>Scholarships</td>
<td>Educational funding paid through Financial Aid from grants. This includes scholarships and fellowships paid to enrolled Texas State students.</td>
<td>STIP SCHOLAR FELLOW</td>
</tr>
<tr>
<td>767901</td>
<td>Participant Payment - 1099 Reportable</td>
<td>Payment to individual for participating in the grant. 1099 reportable.</td>
<td>STIP SCHOLAR FELLOW</td>
</tr>
<tr>
<td>767902</td>
<td>Subsistence - 1099 Reportable</td>
<td>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.</td>
<td>STIP SCHOLAR FELLOW</td>
</tr>
<tr>
<td>767903</td>
<td>Participant Payment non-1099 Reportable</td>
<td>Human Subject (1099 rules applied as needed); and non-reportable stipends such as undergraduate REU payments to non-enrolled Texas State students (cannot be taking classes while receiving these payments). If the recipient is a Texas State enrolled student, then payment must be issued through Financial Aid.</td>
<td>STIP SCHOLAR FELLOW</td>
</tr>
<tr>
<td>764300</td>
<td>Other Financial Services</td>
<td>Grants to non-governmental entities (e.g., student organizations)</td>
<td>SUPPLIES AND MATERIALS</td>
</tr>
<tr>
<td>725201</td>
<td>Non State Pass Thru Subcontracts - IDC RELEVANT</td>
<td>Used for “8” grants that are subcontracted to another entity. First $25K of subcontract value for life of subcontract is IDC Relevant.</td>
<td>SUBCONTRACTS IDC REL</td>
</tr>
<tr>
<td>725301</td>
<td>State Pass Thru Sub Contracts - IDC RELEVANT</td>
<td>Used for “8” grants that are subcontracted to another entity. Additional expense after the first $25K of subcontract value for life of subcontract is IDC Relevant. Payments are made to State of Texas Universities and Agencies.</td>
<td>SUBCONTRACTS IDC REL</td>
</tr>
<tr>
<td>725302</td>
<td>Non State Pass Thru Subcontracts - NON IDC REL</td>
<td>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.</td>
<td>SUBCONTRACTS NON IDC REL</td>
</tr>
<tr>
<td>725303</td>
<td>State Pass Thru Sub Contracts - NON IDC REL</td>
<td>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.</td>
<td>SUBCONTRACTS NON IDC REL</td>
</tr>
<tr>
<td>725310</td>
<td>Research Service Center Charge</td>
<td>Charges for use of service center equipment. Charges are applied via monthly IDT.</td>
<td>RESEARCH SERVICE CENTER CHARGE</td>
</tr>
<tr>
<td>720201</td>
<td>Room and Board - Grants - Food</td>
<td>University room &amp; board; lunches and other sustenance.</td>
<td>PARTICIPANT SUPPORT</td>
</tr>
<tr>
<td>720202</td>
<td>Tuition/Fees Participants - Grants</td>
<td>Tuition/Fees; registrations and memberships paid for participants.</td>
<td>PARTICIPANT SUPPORT</td>
</tr>
<tr>
<td>730003</td>
<td>Participant Supplies</td>
<td>Pens, pencils, paper products, paper clips, rubber bands, staples, toner as allowed per the Grant.</td>
<td>PARTICIPANT SUPPORT</td>
</tr>
<tr>
<td>710101</td>
<td>Travel US Paretic Grants</td>
<td>All travel expenses to in state locations.</td>
<td>PARTICIPANT SUPPORT</td>
</tr>
<tr>
<td>711101</td>
<td>Travel O/S Paretic Grants</td>
<td>All travel expenses to out of state locations.</td>
<td>PARTICIPANT SUPPORT</td>
</tr>
<tr>
<td>712101</td>
<td>Travel FGN Grant Participant</td>
<td>All travel expenses to a foreign locations.</td>
<td>TRAVEL FOREIGN</td>
</tr>
<tr>
<td>713102</td>
<td>Travel Booking Fees</td>
<td>Booking fees paid to travel management companies</td>
<td>PARTICIPANT SUPPORT</td>
</tr>
<tr>
<td>710001</td>
<td>Moving Expense</td>
<td>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.</td>
<td>MOVING EXPENSE</td>
</tr>
<tr>
<td>744200</td>
<td>Rental of Motor Vehicle</td>
<td>Chartered buses within designated headquarters</td>
<td>RENTAL</td>
</tr>
<tr>
<td>Varies</td>
<td>Professional Contracted Services</td>
<td>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.</td>
<td>Professional Contracted Services</td>
</tr>
<tr>
<td>724300</td>
<td>Educational/Training Services</td>
<td>Professionally conducted training for state employees.</td>
<td>Professional Contracted Services</td>
</tr>
<tr>
<td>724800</td>
<td>Medical Services</td>
<td>Medical care, ambulance, nursing, etc.</td>
<td>Professional Contracted Services</td>
</tr>
<tr>
<td>725100</td>
<td>Professional Services - Travel Reimbursement</td>
<td>Consultant travel expenses (from expense report).</td>
<td>Professional Contracted Services</td>
</tr>
<tr>
<td>725200</td>
<td>Lecturers - Higher Education</td>
<td>Guest lecturers at institutions of higher education.</td>
<td>Professional Contracted Services</td>
</tr>
<tr>
<td>725300</td>
<td>Other Professional Services</td>
<td>Other consulting services.</td>
<td>Professional Contracted Services</td>
</tr>
</tbody>
</table>

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 September 22, 2016