

## The Texas A&M University System Administrative and General Offices

### Frequently Used Inventoried Expense Object Codes and their Corresponding Class Codes

Remember: Inventoried items consist of CONTROLLED purchases and CAPITALIZED purchases.

Class Code is a very important six digit number. It is usually the first four digits of the voucher's expense object code plus two more digits that further define it. A complete list of all SAGO class codes can be found in FAMIS on FFX screen 581 - below are frequently used ones.

SAGO chooses to follow State Property Accounting guidelines to not control scanners, handheld PDA's, servers, or fax machines under \$5,000

**Effective 09/01/05 data projectors (those that cannot operate independently from a computer) are required to be controlled \$500.00-\$4999.99**

The following controlled/capitalized purchases **must** have either an equipment information sheet filled out and submitted with your paper voucher paper voucher or screens 360-362 in FRS (on-line purchasing) completed. The equipment information sheet (with instructions) can be found at:  
<http://sago.tamu.edu/soba/fixd/x-sc-907.html>

### CONTROLLED PURCHASES - COSTS LESS THAN \$5,000

<b><i>Expense object codes</i></b>	<b><i>Class Codes Associated with Each Expense Object Code</i></b>
5780 Stereo Systems, \$500.00-4,999.99	578001 Stereo Systems \$500.00-4,999.99
5781 Cameras, \$500.00-4,999.99	578101 Cameras/Video Cameras \$500.00-4,999.99
5782 VCRs and TVs, \$500.00-4,999.99	578201 TV/VCR/DVD/Camcorder \$500.00-4,999.99
5787 Computers (micro), \$500.00-4,999.99	578701 Microcomputer-Desktop - Not Apple \$500.00-4,999.99 578703 Microcomputer-Desktop - Apple \$500.00-4,999.99 578704 CPU - Portable/Laptop/Handheld - Not Apple \$500.00-4,999.99 578705 CPU - Portable/Laptop/Handheld - Apple \$500.00-4,999.99 578708 Data Projectors-with and without projector
5788 Printers, \$500.00-4,999.99	578801 Printer - Not Portable \$500.00-4,999.99

### CAPITAL PURCHASES - COSTS \$5,000 OR MORE

<b><i>Expense object codes</i></b>	<b><i>Class Codes Associated with Each Expense Object Code</i></b>
8410 Motor Vehicles - Passenger Cars, \$5,000 +	841001 Mini-Vans 841002 Passenger Cars 841003 Vans - Full Size, Cargo, & Passenger
8415 Motor Vehicles - Other, \$5,000 +	841503 Trucks - Light under 8600 lbs GVW 841504 Trucks - Light/Medium 8601-14999 lbs GVW 841511 Sports Utility Vehicles 841512 Buses - 1-15 Passenger

<b><i>Expense object codes</i></b>	<b><i>Class Codes Associated with Each Expense Object Code</i></b>
8421 Office Furnishing and Equipment, \$5,000+	842101 Furniture - Bookcase/Credenza/Cabinets (ex. filing cabinets) 842102 Furniture - Chairs/Stools/Settees 842103 Furniture - Desks 842105 Office machines 842106 Typewriters/Word Processors 842108 Furniture - Tables 842110 Photocopying/Duplicating 842115 Other Office Furniture & Equipment
8423 Collections/Works of Art, capitalize all	842301 Art/Historical Treasures - Depreciable 842302 Art/Historical Treasures/Artifacts - Not Depreciable
8424 Other Institutional Furn and Equip, \$5,000 +	842401 Bldg Maintenance/Safety/Security/First Aid Equipment 842407 Kitchen Appliances 842408 Mail Service Equipment 842409 Printing Machines & Binding Equipment 842412 Furniture - Personal, Bed/Dresser/Rocker 842413 Stereo Systems 842414 Cameras/Video Cameras/Digital Cameras 842415 Other Institutional Misc Furnishings/Machines 842416 TV/VCR/DVD/Camcorders 842417 Other Sound Systems/Audio/Visual Equipment 842422 Projectors, Overhead/Slide/Video 842423 Portable Buildings
8435 Computer Equipment, \$5,000 +	843501 Servers/Minicomputers 843502 Microcomputer - Desktop - Not Apple 843503 Microcomputer - Desktop - Apple 843504 CPU - Portable/Laptop/Handheld - Not Apple 843505 CPU - Portable/Laptop/Handheld - Apple 843506 Drives - Tape/Disk/Optical/Hard/Zip 843507 Computer Terminals/Monitors 843508 Printer - Portable 843509 Printer - Not Portable/Desktop 843510 Other Computer Hardware 843511 Data Projectors - With & Without Projector 843512 Controllers - Tape/Disk/Terminal 843514 Scanner - Image 843515 Scanner - Barcode (Reader) 843516 Plotter 843517 Power Supply - Battery/Generator 843518 Power Supply - Uninterruptible 843520 Modem & Related Devices

<b><i>Expense object codes</i></b>	<b><i>Class Codes Associated with Each Expense Object Code</i></b>
8435 Computer Equipment, \$5,000 + (continued)	843521 Digital and Channel Service Units 843522 Multiplexors 843523 Mainframe Computer Equip/Channel Extenders 843524 Communication Controllers 843525 Protocol Converters 843526 Data Communications Diagnostics Systems 843527 Other Communications Hardware 843528 Supercomputers 843530 Docking Station 843531 Security System (Not Builtin) - Camera, Monitor 843532 Lan/Wan Switching - Hubs, Switches, Routers 843533 Computer Equip Racks, Shelving, Chassis
8440 Computer Software, \$5,000 +	844001 Software - Purchased 844002 Software-Internally Developed 844003 Software-Customized (example: ISAS) 844004 Software-Enterprise (negotiated by DIR)
8445 Telecommunications Equipment, \$5,000 +	844501 PBX, KSU, Voice mail, Centrex, Phone Systems 844502 Automatic Call Distributors/Systems 844503 Phone Eqpt-Other, Cellular, Mobile, Not System 844505 FAX Machines/Telecopier Equipment 844506 State Owned Fiber Optics Equipment 844508 Video Conferencing / TTVN Equipment 844509 Teletypes 844510 Teletypewriters
8510 Library Books & Reference Materials	851001 Libr Books & Ref Materials - Depreciable

### **Non-Controlled & Non-Capitalized Personal Property**

<b><i>Expense object codes</i></b>	<b><i>Class Codes Associated with Each Expense Object Code</i></b>
5750 Office Furnishings and Equipment	no corresponding class code exists because these items are not required to be in fixed assets (either because they are not required to be controlled/capitalized or they do not meet the threshold amount)
5755 Uniforms & Clothing	
5760 Computer Equipment	
5765 Educational Books, Film & References	