

## Reallocation Reference Guide

Description	Code	Purpose for Reallocation	Additional Information Required
Alcohol	6341	IRS	Account that allows
Art - Collections, Works of Art	8423	TAMU	\$0 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Books for Sterling Evans and Medical Sciences Library	8510-8512	TAMU	Controlled Inventory rules for depreciable and nondepreciable books and materials
Books, Film and Ref Materials	5765	HUB	
Business Meals	6340	IRS	Local Only, IRS 5W's
Cameras, Video Cameras	5781	TAMU	\$500.00 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Computers, Data Projectors	5787	TAMU	\$500.00 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Contracted Services - Entertainmnet	5664	HUB	
Employee License/Cert & Fees Other	5230	HUB	
Employee Gifts	5240	IRS	Name and Social Security Number in Reallocation Software. If it is equal to or over \$100 or a gift certificate in any amount, submit "Request for Tax Withholding Form" to FMO for approval
Food not for Business Meals	6339	TAMU	Local Only, Business Purpose
Handguns, Rifles	5775	TAMU	\$0 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Lecturers-Travel Expenses	5434	HUB	
Membership - Non-Professional Org	5213	HUB	Local Only, Check lobbyist website, cannot pay for any portion that is used for lobbyist, Name of Employee and state the purpose and benefit of the membership to the University
Membership - Professional Org	5211	HUB	Local Only, Check lobbyist website, cannot pay for any portion that is used for lobbyist, Name of Employee and state the purpose and benefit of the membership to the University
Non-Employee Gifts	5241	IRS	Name if less than \$600.00. Name, Social security Number (if available) and address if \$600.00 or greater.
Postal Services	5655	HUB	
Recreational Facility Fee	5234	HUB	
Registration - Employee Training	5215	HUB	Full name of conference, NO abbreviations
Rental of Reference Material	5835	HUB	
Rent Office Bldg (Offsite/Onsite)	5860-5861	HUB	
Rent Other (Onsite)	5864	HUB	
Rent	5865-5870	HUB	
Silver Service, Tractors, Grader, Loader, Trucks, Vans, All Terrain, Golf Carts, Motorcycles, Forklift, Motor Driven Shop/Farm Equip, Boats	5799	TAMU	\$500.00 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Social Club Membership	5212	IRS	Gift Only, Employee Name and Social Security Number in Reallocation Software
<b>State Accounts, Contract and Grant Accounts</b>			<b>All purchases allocated to a state or contract &amp; grant account must be reallocated to the correct FAMIS object code regardless of the purchase. See sections 3.4.4 and 3.9 of the Payment Card Guide.</b>
Stereo systems	5780	TAMU	\$500.00 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Subscriptions, Periodicals	4025	HUB	
Tickets purchased for an event to provide entertainment	5236	IRS	Local Only, IRS 5W's
TV, VCR, DVD, Camcorder	5782	TAMU	\$500.00 - \$4,999.99 Controlled Inventory (see 3.4.2 of the Payment Card Guide)
Utilities	5010-5023, 5110-5115	HUB	
Visa Processing Fee	5245	HUB	