

Expenditure Chart of Accounts (Detail):

Account Number: **520100**  
Account Name: Exempt Permanent Positions (Full Time and Part Time)  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for base salaries earned by full-time and part-time employees in the exempt service

\* Taxable - N/A

Account Number: **520200**  
Account Name: Term Positions (Full Time and Part Time)  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for salaries (base salaries) earned by employees in the exempt and classified services whose positions: 1) were created for a specific project or task; and 2) are expected to terminate upon completion of the project or task. In addition, include expenditures for salaries earned by employees whose positions are limited in duration because the sources of funding for the postions are limited in duration.

\* Taxable - N/A

Account Number: **520300**  
Account Name: Classified Permanent Positions (Full Time)  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for salaries (base salaries) earned by employees in the classified service whose positions are expected to continue indefinitely and require a forty-hour week.

\* Taxable - N/A

Account Number: **520400**  
Account Name: Classified Permanent Positions (Part Time)  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for salaries (base salaries) earned by employees in the classified service whose positions are expected to continue indefinitely and require less than a forty-hour week.

\* Taxable - N/A

Account Number: **520500**  
Account Name: Temporary Positions (Part Time and Full Time)  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for the salaries (base salary) earned by employees in the exempt and classified services whose positions are temporary in nature and cannot be classified as term positions. The distinguishing factor between a term position and a temporary position is as follows: The duration of a term position is directly related to a project, task, or non-recurring funding; on the other hand; the duration of a temporary position is related to a specific period.

\* Taxable - N/A

Account Number: **520600**  
Account Name: Paid Unused Sick Leave  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for paid unused sick leave paid to employees in the exempt or classified service.

\* Taxable - N/A

Account Number: **520700**  
Account Name: Overtime and Other Permium Pay  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for overtime, callback pay, on-call pay, and holiday pay earned by employees in the exempt and classified services.

\* Taxable - N/A

Account Number: **520800**  
Account Name: Annual and Compensatory Leave Paid at Seperation  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for lump sum annual and compensatory leave balances paid, at the time of seperation from service, to employees who were in the exempt and classified services.

\* Taxable - N/A

Account Number: **520900**  
Account Name: Differential Pay  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for shift differential, temporary recruitment differential, temporary retention differential, and out-of-state differential pay earned by employees in the exempt and classified services.

\* Taxable - N/A

Account Number: **521100**  
Account Name: Group Insurance Premium  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for the State's share of group health and accident insurance permiums.

\* Taxable - N/A

Account Number: **521200**  
Account Name: Retirement Contributions  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for the State's share of Educational Retirement Board (ERB) and Public Employees' Retirement Association (PERA) retirement contributions.

\* Taxable - N/A

Account Number: **521300**  
Account Name: FICA  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for the State's share of FICA contributions

\* Taxable - N/A

Account Number: **521400**  
Account Name: Worker Compensation Premium  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for the State's share of FICA contributions

\* Taxable - N/A

Account Number: **521500**  
Account Name: Unemployment Compensation Premium  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures paid to the General Services Department for unemployment insurance premiums.

\* Taxable - N/A

Account Number: **521600**  
Account Name: Employee Liability Insurance Premium  
Account Type: Expenditure  
Expenditure: 200 Personaal Services/Employee Benefits

\* Non-Taxable  
Include expenditures paid to the General Services Department for other insurance carriers, for employees' liability insurance premiums.

\* Taxable - N/A

Account Number: **521700**  
Account Name: Retiree Health Care Act Contributions  
Account Type: Expenditure  
Expenditure: 200 Personal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for the State's share of the New Mexico Retiree Health Care Authority contributions.

\* Taxable - N/A

Account Number: **521900**  
Account Name: Other Employee Benefits  
Account Type: Expenditure  
Expenditure: 200 Personal Services/Employee Benefits

\* Non-Taxable  
Include expenditures for employee assistance program premiums. In addition, include expenditures for employee benefits not classified above.

\* Taxable - N/A

Account Number: **535100**  
Account Name: Medical Services  
Account Type: Expenditure  
Expenditure: 300 Contractual Services

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for services of medical art practitioners and psychologists. In addition, include drug testing services paid to the vendor. Exclude services classified as "similar services" under chart field 5352xx.

Account Number: **535200**  
Account Name: Contractual Services  
Account Type: Expenditure  
Expenditure: 300 Contractual Services

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for the services of architects, archeologists, engineers, surveyors, landscape architects, scientists, management and system analysts, certified public accountants (other than those performing audit services, which are chargeable to 535400,) planners, researchers, construction managers (other than those whose services should be capitalized and charged to 548900 taxable, 548900 non-taxable, or other capital expenditure chart field) and other persons or businesses providing similar professional services. Similar professional services are those services that the State Purchasing Agent has found to be professional services and has issued a written determination making them professional services.

Exclude services classified under chart field 535100, 535400, 535500 and those services that will be capitalized, and therefore, are chargeable to 548100, 548300, and 549800. Also exclude professional services the State Budget Division has specifically designated chargeable to a different chart field.

Account Number: **535300**  
Account Name: Other Services  
Account Type: Expenditure  
Expenditure: 300 Contractual Services

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for any type of contractual services that cannot be classified under another chartfield.  
(NOTE: Do not use a Professional Service Contract to enter into an agreement for other services.)

Account Number: **535400**  
Account Name: Audit Services  
Account Type: Expenditure  
Expenditure: 300 Contractual Services

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for audit services performed by the State Auditor or by a certified or registered public accountant.

Account Number: **535500**  
Account Name: Attorney Services  
Account Type: Expenditure  
Expenditure: 300 Contractual Services

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for legal fees and costs.

Account Number: **535600**  
Account Name: Information Technology Services  
Account Type: Expenditure  
Expenditure: 300 Contractual Services

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for information technology services not chargeable to another chart field, include software maintenance agreements.

Account Number: **542100**  
Account Name: Employee In-State Mileage & Fares  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements to employees for in-state mileage and fares, as defined under the Mileage and Per Diem Act and the Department of Finance and Administration's Regulations Governing the Per Diem and Mileage Act. In addition, include the expenditures for fares paid directly to travel agents. Exclude reimbursements to employees for travel relating to the care and support for wards of the state, which should be classified under chart field 547300.

\* Taxable - N/A

Account Number: **542200**  
Account Name: Employee In-State Meals and Lodging  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements to employees for in-state meals and lodging as defined under the Mileage and Per Diem Act and the Department of Finance and Administration's Regulations Governing the Per Diem and Mileage Act. In addition, include expenditures paid directly to vendors for meals for employees. Exclude reimbursements to employees relating to the care and support for wards of the state, which could be classified under chart field 547300.

\* Taxable  
Include expenditures for employees in-state lodging paid directly to vendors.

Account Number: **542300**  
Account Name: Board and Commission Member In-State Travel  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements made to board and commission members under the Mileage and Per Diem Act and the DFA Regulations Governing the Per Diem and Mileage Act. Exclude those expenditures that are reportable.

\* Taxable  
Include expenditures for Meeting Day Rates paid to board and commission members under the Mileage and Per Diem Act and the Department of Finance and Administration's (DFA) Regulations Governing the Per Diem and Mileage Act. **(NOTE: Agencies must follow the procedure outlined in the 1/1/04 - \$95 Per Diem for Non-Salaried Public Officials. Refer to Memo's & Notices in the DFA website [www.dfafcd.state.nm.us](http://www.dfafcd.state.nm.us) for a copy of the procedures.)** In addition, include car rental, public transportation fares (excluding airline fares), and parking fees paid directly to a vendor.

Account Number: **542400**  
Account Name: Employee Non-Routine Partial Day Per Diem In-State Travel  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include partial day per diem for travel that is not occasional or irregular. This type of expenditure violates the DFA Per Diem and Mileage Rule and may violate Section 30-23-2-NMSA, 1978 as amended; and as such, must be reported as a violation of law in the agencies audited financial statements.

\* Taxable - N/A

Account Number: **542500**  
Account Name: Transportation - Fuel & Oil  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for fuel for state owned aircraft and vehicles used for employee travel. (Also, see line item 544400 Field Supplies.)

\* Taxable - N/A

Account Number: **542600**  
Account Name: Transportation  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include all state owned aircraft and vehicle parts and supplies except for fuel and oil and those parts and supplies purchased with services.

\* Taxable  
Include expenditures for the repairing, painting, washing, detailing and otherwise repairing or servicing state owned vehicles and aircraft. Include expenditures for duplicating vehicle and aircraft keys. Also, include expenditures for parts and supplies associated with the repair or service.

Account Number: **542700**  
Account Name: Transportation  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures paid to General Service Department for insurance premiums on state owned vehicles and aircraft. (Equipment insurance premiums are chargeable to line item 543400 " Property Insurance".)

\* Taxable - N/A

Account Number: **542800**  
Account Name: Transportation - State Transportation Pool Charges  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures paid only to General Services Department for the lease (including maintenance charges) of motor pool vehicles and aircraft.

\* Taxable - N/A

Account Number: **542900**  
Account Name: Other Travel  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for travel costs not classified above and not reportable to the Internal Revenue Service.

\* Taxable  
Include expenditures for the rental of aircraft, airport fees, aircraft tie-down fees and rental of horse or pack animals.

Account Number: **543100**  
Account Name: Maintenance - Grounds & Roadways  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for construction materials used on grounds and roadways by state employees.

\* Taxable  
Include expenditures for vendor labor on grounds and roadways. In addition, include expenditures for maintenance materials billed with the labor.

Account Number: **543200**  
Account Name: Maintenance - Furniture, Fixtures, and Equipment  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for parts and materials used by state employees for maintenance on furniture, fixture, and equipment.

\* Taxable  
Include expenditures for furniture, fixtures, and equipment (e.g. copier machines) maintenance agreements. Include expenditures for vendor labor on maintenance. In addition, include expenditures for materials and parts associated with the maintenance or repair. Exclude maintenance on information technology equipment chargeable to 543800.

Account Number: **543200**  
Account Name: Maintenance - Furniture, Fixtures, and Equipment  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for parts and materials used by state employees for maintenance on furniture, fixture, and equipment.

\* Taxable  
Include expenditures for furniture, fixtures, and equipment (e.g. copier machines) maintenance agreements. Include expenditures for vendor labor on maintenance. In addition, include expenditures for materials and parts associated with the maintenance or repair. Exclude maintenance on information technology equipment chargeable to 543800.

Account Number: **543300**  
Account Name: Maintenance - Building & Structures  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for parts and materials used by state employees to do ordinary maintenance and repair. (Exclude parts and materials used for extraordinary repairs or maintenance that increase the value (utility) of the asset or increase the estimated useful life of the asset. Extraordinary repairs and maintenance should be charged to chart field 548900.

\* Taxable  
Include vendor labor for ordinary maintenance and repair expenditures. (Exclude extraordinary repairs or maintenance that increase the value (utility) of the asset or increase the estimated useful life of the asset. Extraordinary repairs and maintenance should be charged to chart field 548900.) Include expenditures for parts and materials associated with the repair or service.

Account Number: **543400**  
Account Name: Maintenance - Property Insurance  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for premiums paid to General Services Department for property insurance.

\* Taxable - N/A

Account Number: **543500**  
Account Name: Maintenance - Maintenance Supplies  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for janitorial, sanitation, laundry and other consumable supplies.

\* Taxable - N/A

Account Number: **543600**  
Account Name: Maintenance - Laundry/Dry Cleaning  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for dry cleaning or laundering services.

\* Taxable - N/A

Account Number: **543700**  
Account Name: Maintenance - Maintenance Services  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for building and structure maintenance services.

\* Taxable - N/A

Account Number: **5438200**  
Account Name: Information Technology Maintenance  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for maintenance agreements on information technology equipment (hardware.) Include parts, materials, and labor costs associated with the maintenance.

Account Number: **543900**  
Account Name: Other Maintenance  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for maintenance and repairs related to building and structures not chargeable to chart field 543100, 543200, 543300, 543600, and 543700.

Account Number: **544000**  
Account Name: Supplies - Inventory Exempt Information Technology  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for information technology equipment and software licenses costing less than \$ 5,000 per unit that is not a component part of a capital asset.

\* Taxable  
Include expenditures for labor charges to construct or install information technology equipment (hardware or software) that costs less than \$ 5,000 per unit and are not a component part of a capital asset.

Account Number: **544100**  
Account Name: Supplies - Office Supplies  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for the off-the shelf office supplies.

\* Taxable - N/A

Account Number: **544200**  
Account Name: Supplies - Medical, Lab & Personal Supplies  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditure for medical lab supplies and drug testing kits. In addition, include expenditures for personal hygiene supplies used by inmates, patients, and other wards of the State.

\* Taxable - N/A

Account Number: **544300**  
Account Name: Supplies - Drugs  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for drugs and medication used for inmates, patients, and other wards of the state.

\* Taxable - N/A

Account Number: **544400**  
Account Name: Supplies - Field Supplies  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for supplies used outside of an office. In addition, include expenditures for fish and game animals. Exclude expenditures for medical supplies, which are chargeable to chart field 544200.

\* Taxable - N/A

Account Number: **544500**  
Account Name: Supplies - Food  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for food for inmates, patients, and other wards of the State.

\* Taxable - N/A

Account Number: **544600**  
Account Name: Supplies - Kitchen Supplies  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for kitchen supplies used to prepare and serve food to inmates, patients, and other wards of the State.

\* Taxable - N/A

Account Number: **544700**  
Account Name: Supplies - Clothing, Uniforms, & Linen  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for employee uniforms and for clothing for inmates, patients, and other wards of the State. In addition, include expenditures for linens used in State facilities.

\* Taxable - N/A

Account Number: **544800**  
Account Name: Supplies - Educational and Recreational Supplies  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for educational and recreational supplies distributed to individuals that are not State employees.

\* Taxable - N/A

Account Number: **544900**  
Account Name: Supplies - Inventory Exempt  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for furniture, fixtures, machinery, other equipment, museum or library acquisitions and animals that cost less than \$ 5,000 per unit and are not a component part of a capital asset. Shipping and handling charges should be charged to the same chart field as the inventory purchased.

\* Taxable  
Include expenditures for labor charges to construct or install furniture, fixtures, machinery, and other equipment that costs less than \$ 5,000 per unit and are not a component part of a capital asset. Also, include delivery charges that are a surcharge. Shipping and handling charges should be charged to the same object as the inventory purchased.

Account Number: **545600**  
Account Name: Reporting and Recording  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for background reports, news clipping services, witness fees for hearings and court cases, document recording fees and filing fees for notary commissions.

Account Number: **545700**  
Account Name: ISD Services  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for charges for information processing services paid to the Information Services Division of the General Services Department. In addition, include expenditures for Human Resources Management System (HRMS) charges paid to the General Services Department. Exclude expenditures for other services chargeable to 535300.

Account Number: **545800**  
Account Name: Radio Communications Services  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include charges for radio communications services paid to General Services Department.

Account Number: **545900**  
Account Name: Printing and Photographic Services  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for printing, photocopying, and binding costs.

Account Number: **546000**  
Account Name: GSD Building Use Fees  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for building use fees assessed by the General Services Department.

Account Number: **546100**  
Account Name: Postage and Mail Services  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for postage, express mail, and other mail services including post office box rent and private mail handling and processing services.

Account Number: **546200**  
Account Name: Bond Premiums  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for liability coverage as provided in the Surety Bond Act (Section 10-2-13 through 10-2-16 NMSA 1978.)

\* Taxable - N/A

Account Number: **546300**  
Account Name: Utilities  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for electricity, natural gas, propane, heating oil, water, refuse, and sewer etc.

Account Number: **546400**  
Account Name: Rent of Land and Building  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for the rent of land, buildings, or display booths, etc.

Account Number: **546500**  
Account Name: Rent of Equipment  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for the rent of equipment. Exclude expenditures for the rent of vehicles chargeable to chart field 542100, 542800, and 549600 and rental of communication equipment chargeable to chart field 546600

Account Number: **546600**  
Account Name: Communications  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for acquisition of rent of telecommunications, cable, satellite, and internet equipment. Also, include expenditures for any service or installation charges relating to the above expenditures.

Account Number: **546700**  
Account Name: Subscriptions & Dues  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for subscriptions to publications that will not become a part of a permanent reference library. (Publications that are part of a permanent reference library are chargeable to chart field 548700.) In addition, include expenditures for Membership dues in organizations and associations and publications received through the internet. Exclude training, conference or forum registration fees, which are chargeable to chart field 546800, and internet service fees which are chargeable to chart field 546600.

\* Taxable - N/A

Account Number: **546800**  
Account Name: Employee Training and Education  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for education materials for use by employees and non-salaried public officers. In addition, include expenditures for the reimbursement of employees and non-salaried public officers for tuition, registration, and education materials.

\* Taxable  
Include expenditures paid directly to the provider for services, tuition, and registration fees for attending training, seminars, conferences and forums. In addition, include expenditures for rent of space and equipment when provided as a package with the services, and fees charged by the organization providing the education.

Account Number: **546900**  
Account Name: Advertising  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable - N/A

\* Taxable  
Include expenditures for advertising.

Account Number: **547200**  
Account Name: Grants to Individuals  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures made directly to sick or indigent persons for their care and maintenance.

\* Taxable - N/A

Account Number: **547300**  
Account Name: Care & Support  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures made to providers for goods provided to sick or indigent persons for their care.

\* Taxable  
Include expenditures made to providers who are providing care and maintenance to sick or indigent persons.

Account Number: **547400**  
Account Name: Grants to Organizations  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for grants made to public schools or state universities and local governments.

\* Taxable - N/A

Account Number: **547500**  
Account Name: Purchases for Resale  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for goods purchased for resale, also, include expenditures for materials used to manufacture goods that will be sold.

\* Taxable  
Include expenditures for the right to use copyrighted or trademark publications, photographs, and other works of art.

Account Number: **547700**  
Account Name: Debt Service - Principal  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for the payment of debt principal.

\* Taxable - N/A

Account Number: **547800**  
Account Name: Debt Service - Interest  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for the payment of debt interest.

\* Taxable - N/A

Account Number: **547900**  
Account Name: Miscellaneous Expense  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for goods not chargeable to any other chart field. In addition, include expenditures for reimbursements to individuals performing volunteer services for the state, if the reimbursements are not chargeable to another chart field. Furthermore, include judgement and settlement payments related to personal injury claims; however, exclude the expenditure if made to the plaintiff's attorney. Reimbursements to employees for moving expenses, as defined under 2 NMAC 42.3, should also be included. (NOTE: The use of this chart field requires a justification consistent with the White Paper on the "Authority and the Proprietary of Expenditures.")

\* Taxable  
Include expenditures for non-contractual services not chargeable to any other chart field. In addition, include judgements and settlement payments related to punitive damage claims. Also, include expenditures for personal injury claims if paid directly to the plaintiff's attorney. In addition, include late payment interest and penalties. (NOTE: The use of this chart field requires a justification consistent with the White Paper on the "Authority and the Proprietary of Expenditures.")

Account Number: **548100**  
Account Name: Land  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for land and water rights.

\* Taxable  
Include expenditures for services that will be capitalized as part of the cost of land.

Account Number: **548200**  
Account Name: Furniture and Fixtures  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for furniture and fixtures greater than \$ 5,000 per unit. Shipping and handling charges should be charged to the same object as the inventory purchased.

\* Taxable  
Include expenditures for the construction of furniture and fixtures greater than \$ 5,000 per unit. Also, include any cost for the installation of or delivery surcharge of the furniture and fixture. Shipping and handling charges should be charged to the same object as the inventory purchased.

Account Number: **548300**  
Account Name: Information Technology Equipment  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures that cost greater than \$ 5,000 per unit and are for information technology equipment and software licenses. Shipping and handling charges should be charged to the same object as the inventory purchased.

\* Taxable  
Include expenditures greater than \$ 5,000 per unit for services for designing, developing and implementing software that will be capitalized, also include expenditures for services to install or deliver hardware. Shipping and handling charges should be charged to the same object as the inventory purchased.

Account Number: **548400**  
Account Name: Other Equipment  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for equipment that is not chargeable to another more specific equipment chart field and costs more than \$ 5,000 per unit. Shipping and handling charges should be charged to the same object as the inventory purchased.

\* Taxable  
Include expenditures greater than \$ 5,000 per unit for equipment and machinery. Also, include expenditures for installation or delivery of equipment or machinery that will be capitalized. Shipping and handling charges should be charged to the same object as the inventory purchased.

Account Number: **548600**  
Account Name: Animals  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures greater than \$ 5,000 per unit for animals not purchased for food or as game animals.

\* Taxable - N/A

Account Number: **548700**  
Account Name: Library and Museum Acquisitions  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures greater than \$ 5,000 per unit for publications and other items purchased for permanent collections.

\* Taxable - N/A

Account Number: **548800**  
Account Name: Automotive and Aircraft  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for ground transportation vehicles and aircraft costing more than \$ 5,000 per unit. If purchased with the vehicle or aircraft, include the cost of accessories.

\* Taxable  
Include expenditures for the acquisition of services to modify a vehicle or aircraft or install accessories.

Account Number: **548900**  
Account Name: Building & Structures  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include expenditures for the acquisition or construction of buildings. In addition, include expenditures for fixtures and equipment permanently attached to the buildings.

\* Taxable  
Include expenditures for all services related to the acquisition or construction of building and other structures that will be capitalized. Do not include replacement costs chargeable to the chart field 543300.

Account Number: **549600**  
Account Name: Employee Out-Of-State Mileage & Fares  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements to employees for out-of-state mileage and fares as defined by the Mileage and Per Diem Act and the Department of Finance and Administration's Regulations governing the Per Diem and Mileage Act. In addition, include expenditures for fares paid directly to airlines or travel agents.

\* Taxable  
Include expenditures for employee transportation paid directly to vendors other than airlines or travel agents.

Account Number: **549700**  
Account Name: Employee Out-Of-State Meals & Lodging  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements to employees for out-of-state meals and lodging as defined by the Mileage and Per Diem Act and the Department of Finance and Administration's Regulations governing the Per Diem and Mileage Act. In addition, include expenditures paid directly to vendors providing meals to employees.

\* Taxable  
Include expenditures for employee out-of-state lodging paid directly to vendors.

Account Number: **549800**  
Account Name: Board and Commission Member Out-of-State Mileage & Fares  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements to board and commission members for out-of-state mileage and fares as defined under the Mileage and Per Diem Act and the Department of Finance and Administration's Regulations governing the Per Diem and Mileage Act. In addition, include expenditures for Board and Commission member out-of-state mileage and fares paid directly to airlines or travel agents.

\* Taxable  
Include expenditures to board and commission members for transportation paid directly to vendors other than airlines and travel agents.

Account Number: **549900**  
Account Name: Board and Commission Member Out-of-State Meals & Lodging  
Account Type: Expenditure  
Expenditure: 400 Other

\* Non-Taxable  
Include reimbursements to board and commission member for meals and lodging as defined under the Mileage and Per Diem Act and the Department of Finance and Administration's Regulations governing the Per Diem and Mileage Act.

\* Taxable  
Include expenditures for board member lodging paid directly to vendors.

Account Number: **555100**  
Account Name: Other Financing Uses  
Account Type: Expenditure  
Expenditure: 500 Other Financing Uses

\* Non-Taxable  
Operating transfers out, authorized by law.

\* Non-Taxable

Account Number: **560300**  
Account Name: Refunds-Member Contributions  
Account Type: Expenditure  
Expenditure: 600 Non-Budgeted Expenditures

\* Non-Taxable

\* Taxable - N/A

Account Number: **563500**  
Account Name: Annuity Payments  
Account Type: Expenditure  
Expenditure: 600 Non-Budgeted Expenditures

\* Non-Taxable

\* Taxable - N/A

Account Number: **565200**  
Account Name: Distr. To Beneficiaries  
Account Type: Expenditure  
Expenditure: 600 Non-Budgeted Expenditures

\* Non-Taxable  
\* Taxable - N/A

Account Number: **565300**  
Account Name: Distr. To State Gen. Fund  
Account Type: Expenditure  
Expenditure: 600 Non-Budgeted Expenditures

\* Non-Taxable  
\* Taxable - N/A

Account Number: **566100**  
Account Name: Reversions  
Account Type: Expenditure  
Expenditure: 600 Non-Budgeted Expenditures

\* Non-Taxable  
\* Taxable - N/A