

Commonly Used Asset GL Accounts – Use of these accounts require a Purchase Order. P-Card and e-NPO are not allowed.

Click on the below link and enter a search term or the first 4 digits of a GL numbers below and select Search. The website will provide clarification and additional information and other allowed expenses not listed below.

[Texas Comptroller Manual of Accounts](#)

GL 737300 - Personal Property Furnishings and Equipment Capitalized. To record payment for furnishings and equipment that have an estimated useful life of more than one year. Total cost must be equal to or greater than \$5,000.

Expenditure code 737300 includes but is **NOT** limited to:

- Air Conditioner (portable), Alarm Systems, Camera, Copy Machine (purchase), Firearms, Non computer equipment, TVs, Scientific Equipment.

GL 737400 – Personal Property - Furnishings and Equipment Controlled. To record payment for furnishings and equipment whose unit cost is \$500 to \$4,999.99 and the item is either required to be secured and tracked on State Property Accounting (SPA) due to its nature. **Do NOT use this GL if the item you are purchasing is less than \$500, you will need to use GL 733400.**

The following items must be controlled:

- Handguns and Rifles are Controlled assets at any cost.
- Stereo Systems, Cameras, Televisions (TV's), Camcorders, Audio/Visual Equipment, Laserdisc Players (\$500-\$4999.99).

Expenditure code 737400 includes but is **NOT** limited to:

- Camcorder video camera, Camera, Laserdisc Player, Recorder, Stereo Equipment, Data Projectors, Television, Video Recorders.

GL 737800 – Personal Property - Computer Equipment Controlled. To record payment for computer equipment whose unit value is \$500 to \$4,999.99 and the item is required to be secured and tracked on State Property Accounting (SPA) due to its nature. **Do NOT use this GL if the item you are purchasing is less than \$500, you will need to use GL 737700.**

Expenditure code 737800 includes, but is **NOT** limited to:

- Desktop CPUs, Laptops, Tablets (Apple, Microsoft, Android, etc.), Cell Phones.

GL 737900 – Personal Property Computer Equipment – Capitalized. To record payment for computer equipment whose unit cost is equal to or greater than \$5,000 and it has an estimated useful life of more than one year. This code includes computer parts that have a single unit purchase value equal to or greater than \$5,000.

Expenditure code 737900 includes but is **NOT** limited to:

- Computers and Equipment, Computer Hardware, Computer Monitor, Controllers, Disk Drives, Freight/delivery related to acquisition of capitalized computer equipment, Image Processing Equipment (excluding copiers), Routers, Scanners, Servers, Personal Computer, Printers.