Commonly Used IT GLs

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

For questions from the campus regarding the software purchases, please complete the Software Purchasing and Licensing Request form at https://doit.txstate.edu/services/software-license.html.

Information Technology (IT) Purchases (Software, Computer Technology, Hardware, Networking, or Internet)

POs are required for these purchases and e-NPOs are not an option. The purchase requisition will have a workflow to ADA, Information Security, TR, ITAC, and ITBS for approvals.

GL 724200 – Contracted Services – Computer. To record payment for consulting services for new information technology (computer) services such as feasibility studies, reports, project management, creation, design or development of computer or information technology projects for new software or equipment. This excludes repairs, maintenance, and upgrade services on currently used software or equipment. GL 726200 is used for those expenses.

Expenditure code 724200 includes but is NOT limited to:

- Consultant Services (computer).

GL 726200 – Computer Software Maintenance and Repair. To record payment for the maintenance and repair of computer software. This account is not used for software renewals or maintenance agreements. This account is used for unscheduled repairs and maintenance not covered by existing or other agreements. Software upgrades, including those which add new features are expensed to this account. Upgrades may include consulting and project management services related to the upgrade requirements. Typically, this type of expense involves a statement of work with the vendor for the repairs that are necessary and usually identified as a one-time charge (OTC).

Expenditure code 726200 includes but is NOT limited to:

- Computer Software maintenance (excluding specified maintenance periods), Debugging Software, Maintenance software rented, Software telephone support, Software Maintenance debugging, Software Maintenance extended warranty (very rarely used). Software Maintenance programming, Telephone Support software maintenance.

GL 726700 – Maintenance and Repair Computer Equipment - Expensed. To record the payment for the maintenance and repair of computer equipment. This code includes labor with or without parts and includes a part if the invoice includes labor with parts. This code does NOT include expensed computer parts without labor. Use GL 733500 if only parts are purchased.

Expenditure code 726700 includes but is NOT limited to:

- Computer maintenance or repair, Computer Equipment maintenance or repair, Computer Hardware maintenance or repair, Disk Drive maintenance or repair, Extended Warranty computer equipment, Hard Disk Drive maintenance or repair, iPad/Electronic Tablet repair, Labor (computer equipment repair or maintenance), Modem maintenance or repair, Computer Printer maintenance or repair, Router maintenance or repair.

GL 727500 – Information Technology Services. To record payment for information technology services. These services include computer programming, web design and programming, and other information technology services, including non-consultant IT staffing to perform a similar or same service as in-house personnel.
Expenditure code 727500 includes but is **NOT** limited to:

**GL 728400 – Data Processing Services.** To pay for purchased data processing services, including computing time (usage).

Expenditure code 728400 includes but is **NOT** limited to:
- Computer Time (usage), Data Entry, Services (data processing).

**GL 733500 - Parts Computer Equipment - Expensed.** To record payment for computer parts with a purchase value per part under $5,000 and not capitalized or controlled.

Expenditure code 733500 includes but is **NOT** limited to:
- Internal computer parts, USB’s, Adapters, Cable-Net Connectors, Hard Drives, Batteries (rechargeable, computer), Computer Cables, Power Cables.

**GL 737700 – Computer Equipment - Expensed.** To record payment for computer equipment when the single unit cost is less than $5,000. This code includes data projectors, laptop computers, desktop computers and computer controllers (excluding other equipment controllers) that have a single unit cost less than $500.

Expenditure code 737700 includes but is **NOT** limited to:
- Computers, Switches/Servers under $5,000, Tablets under $500, Monitors, Dock Stations, Servers, Tablet Covers with Keyboards, Stylus, Tablet Accessories, Mouse, Portable Printers.

**GL 738000 – Computer Software - Expensed.** To record payment for computer software. Total cost must be less than $100,000 or have an estimated useful life of one year or less. This account includes software renewals that also include specified maintenance period agreements for the software.

Expenditure code 738000 includes but is **NOT** limited to:
- Computer Software (purchase expensed), Computer Software License Fees, Apps for electronic tablets/iPads, Apps for phones, Computer Site License, Electronic Mail Software, Kits (software), License Fee software - expensed annually.

**GL 751000 – Telecommunications Parts and Supplies.** To record payment of parts with a purchase value per part under $5,000 and supplies for telecommunications equipment. Use code 751200 when parts with a purchase value per part is equal to or exceeds $5,000.

Expenditure code 751000 includes but is **NOT** limited to:
- Batteries (cellular phones), Bluetooth Headphones, Bluetooth Speakerphones, Cable (telephone), Cellular Telephone car charger, Cellular Telephone wall charger, Imaging Cartridge (FAX machine), Parts (replacement or repair) - Telecommunication Equipment, Telecommunications Equipment (supplies), Telephone Cords Telephone Headsets, Telephone Jacks, Telephone Receivers, Telephone Shoulder Rest.