

Information Technology-Related Expenses

Item	New/Add	Repair/Maint (parts only: no services)	Repair/Maint (services: parts included)	Maintenance Contract	Rental Agreement	Lease Agreement
Cables/Flash drives	20105	20105	-	-	-	-
Computer, desktop	20201	23523	23504	23514	24102	24202
Computer, laptop	20201	23523	23504	23514	24102	24202
CPU	20201	23523	23504	23514	24102	24202
Digital Camera/Camcorder	20200	-	-	-	-	-
DVD Burner	20204	23523	23504	23514	24102	24202
Hard Drive	20204	23523	23504	23514	24102	24202
Keyboard	20201	23523	-	-	24102	24202
Memory	20204	23523	23504	23514	24102	24202
Monitor	20201	23523	23504	23514	24102	24202
Mouse	20201	23523	-	-	24102	24202
Power Supply	20204	23523	23504	23514	24102	24202
Printer	20203	23523	23504	23514	24102	24202
Router	20204	23523	23504	23514	24102	24202
Software	20202	-	23513	23513	24103	24203
Supplies for IT	20105	-	-	-	-	-
Switch	20204	23523	23504	23514	24102	24202
Battery for Laptop	20105	-	-	-	-	-

IT Account Code Definitions

20105 Data Processing Supplies

Expenditures for data processing supplies only. For purchase of data processing services, see account 24503-Data processing service

20201 Computer (Non-Capitalized)

Expenditures for computer hardware that meets the criteria for minor equipment. Includes monitors, cpu's, keyboards, etc.

20202 Software

Expenditures for computer software that meets the criteria for minor equipment

20203 Printers (Non-Capitalized)

Expenditures for printers that meet the criteria for minor equipment

20204 Other IT Related Peripherals

Expenditures for Information Technology related peripherals not otherwise specified that meet the criteria for minor equipment. Includes routers, switches, hard drives, DVD burners, memory, etc.

23504 Data Processing Equipment Maintenance and Repair (tax reportable)

Expenditures for repair and servicing of data processing equipment including computers and printers. For purchase of parts, use account 23523-Data processing/electrical equipment parts.

23513 Software Maintenance Contracts/Services (tax reportable)

Payments to a vendor for a contract for data processing maintenance and repair or for maintenance and repair services. Maintenance and repair services may or may not be covered by a contract. For purchase of software through a rental or lease agreement see account 24203-software lease costs.

23514 IT Hardware Maintenance Contracts

Expenditures for information technology hardware maintenance covered by maintenance contracts. Contract services are generally performed by non-institutional personnel, either as individuals or as a representative of a commercial firm. This code covers expenditures for maintenance contract materials and outside labor billed on the same invoice.

23523 Data Processing/Electrical Equipment Parts

Expenditures for data processing and electrical equipment parts for repair and maintenance. For repair service charges see 23504-Data processing equipment maintenance and repair.

24102 Data Processing Equipment Rentals (tax reportable)

Expenditures for use/rental of all electronic data processing equipment and accessories.

24103 Software Rental Costs (tax reportable)

Expenditures for the use of data processing software obtained from a vendor through a rental license agreement. In a license agreement, if the vendor replaces software due to a catastrophic event, title to the software does not pass to the purchaser, and the software does not become a capitalized item (see account code 23513 software maintenance contracts)

24202 Data Processing Equipment Leases (tax reportable)

Expenditures for operating leases of all electronic data processing equipment and accessories.

24203 Software Lease Cost (tax reportable)

Expenditures for the use of data processing software obtained from a vendor through an operating license agreement. In a license agreement, if the vendor replaces software due to a catastrophic event, title, to the software does not pass to the purchaser, and the software does not become a capitalized item (see account 23513 software maintenance contracts)

24503 Data Processing Service

Expenditures for data processing services purchased from others.