



75.65 Statewide Project Type Codes

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75.65.10 Information technology data needs

July 1, 2017

This policy reflects the increased interest in having better information about state information technology (IT) costs. This subsection defines IT costs in general, and how IT costs should be further classified as:

- Acquisition/new development, and
- Maintenance and operations.

For purposes of this subsection per [RCW 43.105.020](#) the following standards apply to the coding of IT expenditures:

"Equipment" means the machines, devices, and transmission facilities used in information processing, including but not limited to computers, terminals, telephones, wireless communications system facilities, cables, and any physical facility necessary for the operation of such equipment.

"Information" includes, but is not limited to, data, text, voice, and video.

"Information technology" includes, but is not limited to, all electronic technology systems and services, automated information handling, system design and analysis, conversion of data, computer programming, information storage and retrieval, telecommunications, requisite system controls, simulation, electronic commerce, radio technologies, and all related interactions between people and machines.

IT expenditures can be recorded in almost all objects of expenditure. For purposes of using statewide project type codes for IT, expenditures generally follow an employee assigned to functional areas of IT service delivery including but not limited to:

- Customer service (help desk, personal computer support, and portable device support);
- Infrastructure service (database administration, security, server and network administration, data center operations, and network communication services);
- Application service (packaged and custom application support);
- IT planning (research and development, strategic and disaster planning);
- IT administration (asset management, IT procurement, project management, and training); and



- IT application development projects.

75.65.10.a Acquisition/new development

This category includes things like:

Hardware purchases intended to increase business capacity or expand functionality.

Application development projects that either meet the software capitalization limit specified in [Subsection 30.20.20](#), or that extend the estimated useful life of the application, or significantly expand functionality of the application.

75.65.10.b Maintenance and operations

This category includes things like:

- Costs for purchases of replacement IT goods and services.
- Internal costs associated with ongoing, routine IT work that maintains current business capacity.
- Costs related to minor system enhancements that do not meet the criteria under acquisition/new development.

75.65.20 Special provisions for information technology project type coding

July 1, 2017

Because the field of IT is constantly changing, professional judgment is required in the determination of what is included or excluded from coding as IT. Likewise, professional judgment may also be required in the determination of what is coded acquisition/new development or maintenance and operations.

For guidance on IT cost definitions, refer to the “List of subobjects and sub-subobjects that require X & Y” document on OFM’s website at: [Sub-subobject details and workflow](#).

Note:

- Chapter 30 capitalization policies differ from the IT coding for acquisitions/new development. The purpose of IT coding is for cost accounting, not capitalization.
- Subobject EL is defined as IT services, but is excluded from the requirement to code with Project Type X or Y.



75.65.30 Sequential by code number with descriptions

July 1, 2017

| Code | Title and Description |
|-------------|--|
| X | Used to indicate IT acquisitions/new development expenditures. |
| Y | Used to indicate IT maintenance and operations expenditures. |