

Sub-Objects and Sub-Sub-Objects that require X/Y coding per SAAM 75.65.20

Office of Financial Management  
Statewide Accounting  
January 1, 2024

	SO	SSO	SSO TITLE	Definition
C	CD		Computer and Information Services	The amounts expended for design, development, and/or implementation of agency information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of an agency. Also includes services to analyze, enhance, modify or implement computer systems or telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of agency IT system; disaster recovery planning services; and IT systems analysis.
E	EY		Software Licenses, Maintenance, and Subscription-Based Computing Services	Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades.
J	JB		Noncapitalized Software	The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.
J	JQ		Software	The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and considered a capital asset in accordance with the state's capitalization policy.

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E	EA	A410	IT Supplies	Costs associated with purchase of IT supplies.
E	EB	0026	Leg Domain Name Registration	
E	EB	B010	Internet Service	Costs associated with modems, routers, circuits, gateways, Digital Subscriber Lines (DSL), internet access and other bundled service costs designed to transmit data. Does not include website hosting services (refer to EY).  Excludes charges from Consolidated Technology Services (WaTech).
E	EB	B020	Mobile Phone Service	Costs associated with the use of mobile phones and hotspot devices; includes all one-time and recurring charges; roaming and additional call and data charges should be coded here as well.  Does not include the actual mobile device itself (refer to JA).
E	EB	B030	State Provided Telecommunication Service	Costs associated with telecommunication services provided by CTS, including SCAN services. STATE PROVIDED
E	EB	B040	Phone Service	Costs associated with local and long distance telephone service (except SCAN); includes recurring charges for landlines, telephone central office trunks, intercom systems, telex service, telephone paging, teletype (TTY) service, voicemail services, and telephone lines for facsimile machines and modems. NOT STATE PROVIDED. Also includes direct communication costs charged by telephone companies to CTS in providing local telephone, long-distance, and data network services for its customers.
E	EE	E050	IT Equipment	Costs associated with installation, repairs and maintenance of information technology (IT) equipment such as computers, servers, other IT hardware, copiers, printers, phone equipment, voice and data lines, and (non-leased) multi-function devices. Does not include maintenance agreements on IT equipment.

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E	EE	E060	Radio Equipment	Costs associated with repairs and maintenance of radio equipment. Inclusive of maintenance agreements.
E	EE	E110	IT Equipment - Maintenance Agreements	Costs associated with maintenance agreements on IT equipment.
E	EH	H080	Computer Rental / Leases	Costs associated with rent/lease of computers and other information technology (IT) hardware such as servers.
E	EH	H140	Managed Print Services (MPS)	Costs associated with managed print services through Department of Enterprise Services' state contracts. This is the flat rate charged per copier and does not include additional costs for overages, etc.
E	EH	H150	Managed Print Services (MPS) - Overages	Costs for overages associated with managed print services contracts. This includes charges for copies above the maximum allowed in the flat rate fee and any other extra costs not included in the flat rate fee.
E	EH	H160	Multi Function Device Lease Long Term	Costs associated with rent/lease of copiers that provide printing, reproduction, scanning, facsimile and other functions. This does not include equipment/service that is part of managed print service contracts. For a period of time one year or greater.
E	EH	H165	Multi Function Device - Overages	Costs for overages associated with managed function device leases. This includes charges for copies above the maximum allowed in the lease and any other extra costs not included in the lease rate.
E	EH	H170	Multi Function Device Lease Short Term	Costs associated with rent/lease of copiers that provide printing, reproduction, scanning, facsimile and other functions. This does not include equipment/service that is part of managed print service contracts. For a period of time less than one year.
E	ER	R230	IT Services	Costs associated with providing various routine IT Services (e.g., coding, adjustments, etc.), generally very prescriptively documented via contractual language (clear deliverables, SLAs, etc.) executed at the direction of state-employees.
F	FB	B010	IT License Brokering	Bulk/discounted IT licenses that are resold to other agencies.

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J	JA	A010	IT Equipment	Costs associated with noncapitalized IT equipment with a useful life more than one year. Includes mainframes, personal computers, servers, printers, copiers, plotters, and other devices.
J	JA	A030	Radio Equipment	Costs associated with noncapitalized radio equipment that meets the criteria in SAAM XX.XX (see EA/JA Flowchart on COA Reference Page).
J	JA	A060	Telecommunication Equipment	Costs associated with noncapitalized telecommunications equipment that meets the criteria in SAAM XX.XX (see EA/JA Flowchart on COA Reference Page).
J	JC	C020	IT Equipment	Costs associated with the purchase of capitalized IT equipment. Includes mainframes, personal computers, servers, printers, copiers, plotters, and other devices.
J	JC	C040	Radio Equipment	Costs associated with the purchase of capitalized radio equipment.
J	JC	C070	Telecommunication Equipment	Costs associated with the purchase of capitalized telecommunications equipment.
J	JC	C150	IT Leasing Program	Costs associated with the DES purchase of capitalized computer and laptops intended for lease to other state agencies.