

The University of Iowa

Changes in Technology Related IACCTs – Effective July 1, 2014

Current	New
<p>6080 – Software-Non-Capitalized</p> <p>Software purchased for less than \$500,000 per copy and license or has a useful life of less than two years as written in Section V, Chapter 12 of the University Operations Manual. The threshold for UIHC organizational units is \$5,000, this includes Org Units 03, 65-89, 93 and 94. (Software maintenance agreements are classified under accounts 6215). The threshold change from \$5000 to \$500,000 was effective 7/1/2009.</p>	<p>Change IAcct reference for software maintenance agreements</p> <p>...(Software maintenance agreements are classified under accounts 6407).</p>
	<p>NEW SPECIFIC IACCTS Related to Hardware</p> <p>6081- Computers & Smart Devices <5k This includes: Desktops, Laptops, Tablets, and handheld smart devices.</p> <p>6082 – Printers, Peripheral Devices <5k Includes Monitors, keyboards, mouse; Memory Sticks; USB Drives; external/internal drives; keyboards, multi-use copiers, speakers; IT assistive technology devices</p> <p>6083 Server, Networking, Data Storage Equip, <5k Includes servers, switches, routers, access points, SANs, firewalls, load balancers, or other related equipment. (The type of data storage referenced in this Iacct is typically purchased by IT staff)</p>
	<p>NEW SPECIFIC IACCT</p> <p>6407 - IT Software Maintenance & Fees Charges for maintenance or ongoing support of software.</p> <ol style="list-style-type: none"> a. Periodic Maintenance Costs (i.e. Annual) b. Initial Software Support or Maintenance costs c. Contracts for ongoing software upgrades, bug and security fixes, patches, etc. d. Fees associated with software usage
	<p>NEW SPECIFIC IACCT</p> <p>6204 - IT Ext. Consulting & Prof Svcs Consulting and Professional Services purchased from outside vendors, typically for purposes of software development, IT consulting, Telecommunications, and implementation.</p>

Current	New
	<p>NEW SPECIFIC IACCT</p> <p>6266 - IT Hardware Maint & Fees Charges for maintenance, or ongoing support of IT Hardware.</p> <ol style="list-style-type: none"> Periodic Maintenance Costs (i.e. Annual) Initial Support or Maintenance costs Extended Hardware Warranty costs Contracts for ongoing upgrades, bug and security fixes, patches, etc. to hardware specific code
	<p>NEW SPECIFIC IACCT</p> <p>6223 - IT Outsourced Services IT Services purchased from outside providers</p> <ol style="list-style-type: none"> Cloud Services for storage or compute cycles Software as a Service (Saas) Infrastructure as a Service (IaaS) Third party support for system administration inclusive of upgrades, bug and security fixes, patches, etc. to hardware specific code Software Development or application support from a third party Data Center Space/Services
<p>6215 – Computing Services</p> <p>Computing services provided by ITS-Administrative Computing, Biophysics, Physics and Astronomy, ITS-Academic Computing, other departments and outside vendors including CPU time, computer search charges, software maintenance agreements and in-house software development.</p>	<p>6215 – Internally-Provided Computing Services</p> <p>Computing services provided by ITS, HCIS, Biophysics, Physics and Astronomy, and other UI departments including Server Support; Data Storage; Software/Application Development; Web Development.</p>
<p>6235 - Other Services</p> <p>Services (excluding those provided by University Departments) not specified...</p> <ol style="list-style-type: none"> Advertising Costs Awards – Grievance Settlements Bands and Orchestras Continue Education Credit Programs Film/Microfilm Graphic & Video Art Official Publication for Bids, ... Recycling Sanitary Landfill Storage (Other than Record Storage) Tickets...University Events Etc... 	<p>CLARIFY DESCRIPTION</p> <p>6235 - Other Services</p> <p>Services (excluding those provided by University Departments) not specified...</p> <ol style="list-style-type: none"> Advertising Costs Awards – Grievance Settlements Bands and Orchestras Continue Education Credit Programs Film/Microfilm Graphic & Video Art Official Publication for Bids, ... Recycling Sanitary Landfill Storage (Other than Record Storage or Electronic Data Storage) Tickets...University Events Etc...

Current	New
<p>6270 - Telecommunications Fixed Charges</p> <p>Charges or the portion of which remain constant from month to month such as phone rentals.</p> <ul style="list-style-type: none"> a. Answering Services b. Data Circuit Rentals (Monthly Fee) c. FAX Monthly Service d. In WATTS Lines e. Instrument Rentals f. Internet Monthly Service g. Modem Rentals h. Pagers & Paging Services (Monthly Fee) i. Satellite Down link j. TELEX (Monthly fee) 	<p>CLARIFY DESCRIPTION</p> <p>6270 - Telecommunications Fixed Chrgs</p> <p>Charges or the portion of which remain constant from month to month:</p> <ul style="list-style-type: none"> k. Telephone Line Monthly Service l. Data Circuit Monthly Service m. Incoming Toll-Free Monthly Service n. In WATTS Lines o. Instrument Rentals p. Pagers & Paging Services (Monthly Fee) q. Satellite Down link r. TELEX (Monthly fee)
<p>6275 - Telecommunication Variable Charge</p> <p>Charges or the portion of which vary month to month based on the level of usage.</p> <ul style="list-style-type: none"> a. Data Circuit installation and Maintenance unless part of new building '6720' or a major renovation '6260' b. Fax Usage c. Fiber Optics d. In WATTS Lines e. Long Distance Charges f. Night Letters 	<p>CLARIFY DESCRIPTION</p> <p>6275 - Telecommunication Variable Chg</p> <p>Charges or the portion of which vary month to month based on the level of usage.</p> <ul style="list-style-type: none"> a. Data, Telephone or Cabling installation or other one-time charges. (unless part of new building '6720' or a major renovation '6260') b. Fax Usage c. Incoming Toll Free Usage d. In WATTS Usage e. Long Distance Charges
<p>6430 - Rentals and Leases Noncapital</p> <p>Rental and operating (non-capitalized) lease payments made to organizations, businesses, government agencies and individuals for use of property. Vehicle rental is included with 6058 -- MOTOR VEHICLE RENTAL</p>	<p>CLARIFY DESCRIPTION</p> <p>6430 - Rentals and Leases Noncapital</p> <p>Rental and operating (non-capitalized) lease payments made to organizations, businesses, government agencies and individuals for use of property.</p> <ul style="list-style-type: none"> • Vehicle rental is included with 6058 – Motor Vehicle Rental • Multi-Use Copiers is included with 6431 – IT Hardware Rentals and Leases Noncapital <p>Rentals of Information Technology Equipment is included with 6431- IT Hardware Rentals and Leases</p>
	<p>NEW SPECIFIC IACCT</p> <p>6431 – IT Hardware Rentals and Leases Noncapital</p> <p>Rental and operating (non-capitalized) lease payments made to organizations, businesses, government agencies and individuals for use of Information Technology equipment.</p> <ul style="list-style-type: none"> a. Inclusive of printers and multi-use copiers

Current	New
<p>6730 - Movable Equipment Capitalized</p> <p>Moveable furniture, machines, commissioned artwork....</p>	<p>CLARIFY DESCRIPTION</p> <p>6730 – Non-IT Movable Equipment Capitalized</p> <p>Moveable furniture, equipment, commissioned artwork....</p> <p>No Information Technology Equipment use IT Capitalized Equipment 6731</p>
	<p>NEW Specific IAAC For Capital IT Equipment</p> <p>6731 - IT Equip Capitalized >5k</p> <ul style="list-style-type: none"> a. Networking equipment b. Servers c. Storage equipment d. Printers <p>Note: Non-IT Equipment use 6730</p>
<p>6740 – Software Capitalized</p> <p>Computer programs for which the University has purchased a usage license valued at \$500,000 or more and has an estimated life of one or more years, as written in Section V, Chapter 12 of the University Operations Manual. The threshold for UIHC organizational units is \$5,000, this includes Org Units 03, 65-89, 93 and 94. If the expenditure is for an upgrade and is greater than \$500,000, the upgrade cost should be added to the original cost on the inventory listing. The threshold change from \$5000 to \$500,000 was effective 7/1/2009.</p>	