EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5020077000	SRVCS,MAINT&WARR - APPLICATION DEVELOPMENT	IT - Software development done by a third party / another company. Example(s): Work by an outside company to develop or enhance computer programs / applications.
5020077100	SRVCS,MAINT&WARR - APPLICATION SUPPORT	IT - Service, maintenance and warranties related to existing software licenses or software applications/computer programs that are already live and in use. Example(s): Software as a service (SaaS), Cloud, Web-hosted application / computer program, an outside company that provides maintenance on an application / software.
5020077110	SRVCS,MAINT&WARR - DATA NETWORK	IT - Services done by another company / third party to support equipment and computer programs that make up the secure SC-network and provide access to the Internet. Example(s): An outside company used to install, move, add, or change data network equipment. Expenses for broadband mapping, planning and infrastructure.
5020077112	NETWORK, CIRCUIT & VOICE - DATA NETWORK	IT - Regular charges related to internet service. Example(s): Data connectivity / bandwidth charges, air cards, internet access. Includes MiFi charges.
5020077113	MOBILE HOTSPOT SERVICE	IT - Internet service charges related to providing mobile hotspot service for distance learning, telework and telehealth.
5020077120	SRVCS,MAINT&WARR - DISASTER RECOVERY	IT - Outside services or providers that help to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Outsourced data center exclusively for DR events, outside company that runs a separate, dedicated back-up data center.
5020077130	SRVCS,MAINT&WARR - END-USER COMPUTING	IT - Desktop/laptop/tablet repairs done by another company on devices and computer programs (that come standard with the equipment) to perform your day-to-day job.
5020077140	SRVCS,MAINT&WARR - IT SERVICE DESK	IT - Also known as helpdesk – an outside company / third party that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens (which are NOT considered IT expenses). Example(s): Outsourced implementation of ServiceNow, Third-party company that answers help desk calls.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5020077150	SRVCS,MAINT&WARR - MAINFRAME	IT - Outsourced or third-party support of the large-capacity computer system with high processing power. Example(s): Outside company that is responsible for the running and maintenance of the Mainframe equipment and/or software.
5020077160	SRVCS,MAINT&WARR - MANAGEMENT & ADMIN	IT - Hosted computer systems / software programs or advisory support for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing). Example(s): SaaS implementations of Planview, Success Factors, Apptio Management Consultants, IT-related subscriptions (e.g. JavaWorld, technical how-to guides & FAQ's). Includes training costs incurred for new or existing systems or programs. Also includes services where the sole purpose is to support or protect IT systems. Examples include: service for HVAC units used solely for supplemental cooling of server/computer rooms and services for standalone fire suppression systems for server/computer rooms.
5020077170	SRVCS,MAINT&WARR - PRINT & COPY END USER	IT - Printer, copier and fax repairs done by another company. Printer, copier and fax maintenance and warranty charges. Includes contingent per copy charges for maintenance agreements on **owned** copiers.
5020077180	SRVCS,MAINT&WARR - PRINT ENTERPRISE & MAIL	IT - **This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.** Includes expenses for services related to printing and mailing unique items to be sold to outside customers. Examples include: repairs, warranties or maintenance on specialty printers that are only used in the production of unique items that are sold to outside customers (not regular agency use), mailing services to deliver custom printed items to customers.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5020077190	SRVCS,MAINT&WARR - INFORMATION SECURITY	IT - Any work performed by an outside company for the protection of information and systems. Example(s): Outside company responsible for monitoring the security of the IT environment.
5020077200	SRVCS,MAINT&WARR - SERVERS	IT - Third party / outside company providing support to the servers in the data center. Example(s): Outside company that hosts your data center. Company providing cloud-based services.
5020077210	SRVCS,MAINT&WARR - STORAGE	IT - A third party / outside company used to save and archive information. Example(s): Teradata, archive and data storage to the cloud, service provided to store information/ documents (e.g., Iron Mountain).
5020077220	SRVCS,MAINT&WARR - VOICE NETWORK	IT - Services done by a third party company to support (repair, fix, etc.) the ability to make phone calls. Example(s): Services provided to install, move, add, or change phone lines / equipment.
5020077222	NETWORK, CIRCUIT & VOICE - VOICE NETWORK	IT - Regular charges related to phone service. Example(s): Local and long distance services/ charges for landlines.
5020077230	IT CONTRACTORS	IT - Non-state employees under contract with the State to work on IT projects. Examples include IT contractors from TAPFIN Process Solutions.
5020077240	DP SERVICES – STATE	IT - IT services provided by DTO or another state agency or institution. Examples include: Expenditures for data processing services, including software license, related consulting, program maintenance, development or operation. If an agency receives an invoice from DTO, the entire invoice should be coded here.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.
5030067000	EQUIPMENT & SUPPLIES - APPLICATION DEVELOPMENT	IT - Any associated equipment/hardware related to on-premise applications / computer programs that are in the process of being created/developed. These workstations/equipment would not have any other use. Example(s): Equipment that supports the development environment (not yet live and in use). Equipment for testing a new application.
5030067001	PROGRAMS & LICENCES - APPLICATION DEVELOPMENT	IT - Software licenses related to on-premise applications / computer programs that are in the process of being created/developed. Example(s): Computer programming software, development tools, programs to develop new business applications and development projects.
5030067100	EQUIPMENT & SUPPLIES - APPLICATION SUPPORT	IT - Any associated equipment/hardware related to on-premise development work (e.g., coding) done to applications / computer programs that are already live and in use. These workstations/equipment would not have any other use. Example(s): IT-specific workstation / computer that is used only for coding.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5030067101	PROGRAMS & LICENCES - APPLICATION SUPPORT	IT - Software licenses related to on-premise applications / computer programs that are already live and in use. Example(s): ERP License Fees (e.g., SAP), accounting / financial, human resource, inventory management programs, architectural programs, educational, law enforcement programs, database, project management.
5030067110	EQUIPMENT & SUPPLIES - DATA NETWORK	IT - Equipment that makes up the secure SC-network and provide access to the Internet. Example(s): Modems, routers, connectors, network and internet cables, air cards, Wi-Fi routers.
5030067111	PROGRAMS & LICENCES - DATA NETWORK	IT - Computer programs that make up the secure SC-network and provide access to the Internet. Example(s): Network Operations Center (NOC) programs, Cisco software.
5030067112	MOBILE HOTSPOT EQUIPMENT	IT - Any associated charges related to the purchase of mobile hotspot equipment or hardware for distance learning, telework or telehealth. Examples of equipment includes: Internet-connected mobile device, mobile hotspot router, signal booster.
5030067120	EQUIPMENT & SUPPLIES - DISASTER RECOVERY	IT - Equipment that helps to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Equipment in data centers (e.g. servers) used for back-up only and for dedicated back-up equipment.
5030067121	PROGRAMS & LICENCES - DISASTER RECOVERY	IT - Software programs that help to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Off-site backup and recovery programs.
5030067130	EQUIPMENT & SUPPLIES - END-USER COMPUTING	IT - Devices to perform your day-to-day job. Includes accessories directly related to an IT device such as cases, chargers, laptop bags, etc. Example(s): Desktop computer, laptop computer, mouse, keyboard, tablets.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5030067131	PROGRAMS & LICENCES - END-USER COMPUTING	IT - Computer programs and applications that are utilized on an end user computing device (i.e. computer, laptop, tablet, cellphone or Virtual Desktop) to perform your day-to-day job. Includes end user communication subscription service such as Zoom, Microsoft Teams, Skype and Go ToMeeting which allow users to collaborate, communicate and share documents, desktops. Example(s): Email programs, Word processing and spreadsheet programs (e.g., Microsoft Word, Microsoft Excel), IM/Chat Programs.
5030067140	EQUIPMENT & SUPPLIES - IT SERVICE DESK	IT - Also known as helpdesk – the equipment used by the team of people that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens. Example(s): Headsets (for helpdesk only), Computers and equipment (keyboard, mouse) used by helpdesk team, call routing equipment (for helpdesk only).
5030067141	PROGRAMS & LICENCES - IT SERVICE DESK	IT - Also known as helpdesk – the systems used by the team of people that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens (which are NOT considered IT expenses). Example(s): Service Now, Remedy, helpdesk ticket-taking systems, call routing software systems.
5030067150	EQUIPMENT & SUPPLIES - MAINFRAME	IT - A large-capacity computer system with high processing power. Example(s): Mainframe equipment / boxes for the data center, IBM zSeries equipment.
5030067151	PROGRAMS & LICENCES - MAINFRAME	IT - Software that supports the large-capacity computer system with high processing power. Example(s): Reporting and monitoring programs (that run on the Mainframe). System management software and tools (that run on the Mainframe).

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5030067160	EQUIPMENT & SUPPLIES - MANAGEMENT & ADMIN	IT - Computer systems / equipment specifically for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing) Example(s): Specific equipment that is used to support the CIO/CTO information only. Also includes equipment & supplies where the sole purpose is to support or protect IT systems. Examples include: HVAC units used solely for supplemental cooling of server/computer rooms and standalone fire suppression systems for server/computer rooms. Includes supplies used in the maintenance & repair of such systems.
5030067161	PROGRAMS & LICENCES - MANAGEMENT & ADMIN	IT - Computer systems / software programs for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing) or used across all departments. Example(s): Learning Management Systems (LMS), Planview, SuccessFactors, Apptio, programs used for training, programs used for tracking hours billed to a project.
5030067170	EQUIPMENT & SUPPLIES - PRINT & COPY END USER	IT - Printing & copying equipment used to print on standard paper in the office. Example(s): Inkjet printer, laser printer, copy machine, scanner, fax, printer/scanner/copy/fax (all-in-one), paper, toner and parts for repair/maintenance.
5030067171	PROGRAMS & LICENCES - PRINT END USER	IT - Printing programs used to print on standard printers. Example(s): Programs to support printing. Programs that control printers connected to the network.
5030067180	EQUIPMENT & SUPPLIES - PRINT ENTERPRISE & MAIL	IT - **This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.** Includes expenses for supplies related to printing and mailing unique items to be sold to outside customers. Examples include: small equipment (<$2,500), ink, other supplies for specialty printers that are only used in the production of unique items that are sold to outside customers (not regular agency use).

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5030067181	PROGRAMS & LICENCES - PRINT ENTERPRISE & MAIL	IT - **This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.** Includes expenses for programs & licenses related to printing and mailing unique items to be sold to outside customers. Examples include: computer programs to support print job workflow for large scale printing (forms, catalogs, brochures) for specialty printers/computers that are only used in the production of unique items that are sold to outside customers (not regular agency use).
5030067190	EQUIPMENT & SUPPLIES - INFORMATION SECURITY	IT - Special, dedicated equipment for the protection of information and systems. Example(s): Firewalls, web security gateways, encryption equipment.
5030067191	PROGRAMS & LICENCES - INFORMATION SECURITY	IT - Computer systems/programs dedicated to the protection of information and systems. Example(s): Anti-virus, anti-spam, anti-malware programs, firewall software.
5030067200	EQUIPMENT & SUPPLIES - SERVERS	IT - Equipment in the data center that applications rely upon. Example(s): Servers / data center equipment, Windows, Citrix, Unix, Linux.
5030067201	PROGRAMS & LICENCES - SERVERS	IT - Software and computer programs dedicated to servers. Example(s): Email programs, Citrix / remote desktop programs, OS Licenses, system management software and tools (that run on servers).
5030067210	EQUIPMENT & SUPPLIES - STORAGE	IT - Equipment used to save and archive information. Example(s): Storage equipment for the data center, USB drives, CD-ROM storage, floppy disk, hard drives, tape drives.
5030067211	PROGRAMS & LICENCES - STORAGE	IT - Software systems used to save and archive information. Example(s): Archive and data storage programs, on-site backup and restore programs.
5030067220	EQUIPMENT & SUPPLIES - VOICE NETWORK	IT - Equipment used to make or support the routing of phone calls. Example(s): Desk phones, conference call equipment, call routers (switches, PBX).
5030067221	PROGRAMS & LICENCES - VOICE NETWORK	IT - Software programs related to phone calls. Example(s): Voicemail programs.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5030077000	EQUIPMENT DISTR PROGRAM - HEARING/SPEECH IMPAIRED	IT - Expenditures pertaining to the purchase of telephones, iPads and other communication equipment for the hearing and/or speech impaired of South Carolina through the Equipment Distribution Program.
5030077001	EQUIPMENT DISTR PROGRAM - DEPT OF EDUC/FIRST STEPS	IT - IT equipment purchased and distributed to schools and/or First Steps facilities. Examples include iPads distributed by First Steps to early education centers.
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.
5040027000	SHORT-TERM RENT COPIERS EQUIPMENT	Short-Term Copier Rentals (IT Tracking) - Expenditures for copier rentals when term does not exceed 12 months.
5040037000	SHORT-TERM RENT DATA PROCESSING EQUIPMENT	IT - Short-Term Data Processing Rentals (IT Tracking) - Expenditures for computer rentals when term does not exceed 12 months.
5040057000	CONTINGENT RENT PAYMENTS - IT	IT - Rental payments that depend on some factor related to the use of the leased property, such as number of copies. Please note: contingent per copy charges for maintenance agreements on **owned** copiers should be recorded to G/L 5020077170.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5040057100	CONTINGENT RENT PAYMENTS - SBITA	IT - Contingent Subscription Based Information Technology Arrangements - Expenditures that depend on some factor related to the use of the subscription based information technology agreement, such as number of seats/licenses or other costs that fluctuate based on usage. This account should be used for variable costs not included in principal and interest for SBITA's. Agencies should include a copy of the amortization schedule when making payments to this GL.
5040057200	SBITA TERMINATION FEES	IT - Expenditures for early termination fees related to GASB 96 Subscription Based Information Technology Arrangements. This account should be used for cancelation fees related to capitalized GASB 96 SBITAs.
5040067000	LEASE - LOW VALUE COPIER EQUIPMENT	IT - Low Value Copier Rentals (IT Tracking) - Expenditures for copier rentals. This GL should be used when the related asset's value is $5,000 or less.
5040077000	LEASE - LOW VALUE DATA PROCESSING	IT - Low Value Data Processing Rentals (IT Tracking) - Expenditures for data processing/computers rentals. This GL should be used when the related asset's value is $5,000 or less.
5040807000	LEASE - LOW VALUE SBITA	IT - This G/L account has been blocked for posting. Agencies should record non-capitalized SBITA expenditures (those under the $100,000 threshold) using the appropriate 5030067XXX - Programs & Licenses G/L account.
5040847000	SHORT-TERM RENT - SBITA	IT - This G/L account has been blocked for posting. Agencies should record short-term SBITA expenditures (≤ 12 months) to the appropriate 5030067XXX - Programs & Licenses G/L account, as they do not meet capitalization requirements.
5041817000	LEASE SBITA - EXECUTORY	IT - Lease Subscription Based Information Technology Agreements - Executory - Use this G/L account to pay non-state parties for the right to use or possession of software to account for executory costs. This account should be used to pay any charges which are not principal, interest, or contingent rent for SBITA's. Agencies should include a copy of the amortizations schedule when making payments to this GL.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5041827000	LEASE SBITA - PRINCIPAL	IT - Lease Subscription Based Information Technology Agreements - Use this G/L account to pay non-state parties for the right to use or possession of software to account for principal costs only. Do not uses this account for interest payments or executory costs. Agencies should include a copy of the amortizations schedule when making payments to this GL.
5041837000	LEASE SBITA - INTEREST	IT - Lease Subscription Based Information Technology Agreements - Use this G/L account to pay non-state parties for the right to use or possession of software to account for interest costs only. Do not uses this account for principal payments or executory costs. Agencies should include a copy of the amortizations schedule when making payments to this GL.
5041867010	LEASE IT COPIERS - EXECUTORY COST	Leased Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867020	LEASE IT COPIERS - PRINCIPAL	Leased Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867030	LEASE IT COPIERS - INTEREST	Leased Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.

EXPENDITURE GENERAL LEDGER ACCOUNTS - INFORMATION TECHNOLOGY (IT)		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5041867040	LEASE DATA PROCESSING EQUIP - EXECUTORY	Leased Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on a lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867050	LEASE DATA PROCESSING EQUIP - PRINCIPAL	Leased Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867060	LEASE DATA PROCESSING EQUIP - INTEREST	Leased Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.