

Reclamation Manual

Directives and Standards

IMT Cost Pools Definitions		
Cost Pool	Cost Sub-Pool	Definition
Other	Training, Travel, supplies	Miscellaneous or non-standard expenses
Hardware	Depreciation/ Amortization	Hardware depreciation of capitalized purchases
	Expense	Hardware expense of non-capitalized purchases (e.g., spare parts, consumables or equipment below capitalization threshold)
	Lease	Hardware lease expenditures (e.g., hardware purchased through a supplier or financial services leasing arrangement)
	Maintenance & Support	Hardware maintenance and support expenditures
Software	Depreciation/ Amortization	Software depreciation of capitalized software license purchases & software development efforts
	Expense	Software expense of non-capitalized software purchases
	Licensing	Software license expenditures for the use of non-SaaS provided software. SaaS subscriptions belong under Outsides Services > Cloud Service Providers
	Maintenance & Support	Software maintenance and support expenditures
Outside Services	Consulting	External consulting project-based services
	Managed Service Provide	External managed service providers
	Cloud Service Provider	External public cloud service providers including IaaS, PaaS, and SaaS
Facilities & Power	Lease	Data center lease expenditures
	Maintenance & Support	Data center maintenance & support expenditures
	Expense	Data center space, power, security and other operating expenses (e.g., co-location facility services, electricity, water, etc.)
	Depreciation/ Amortization	Data center depreciation of facility build and leasehold improvements (e.g., raised floor Investments, power/PDU infrastructure, and rack build-out)
Internal Services	Shared Service	Miscellaneous charges received from other internal shared services groups (e.g., HR service fees from the HR department). Real estate management fees for space and power should be included in the Facilities and Power cost pool

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Telecom	Maintenance & Support	Telecom maintenance & support expenditures
	Lease	Telecom lease expenditures
	Expense	Voice and data network connectivity expenses including circuit and usage expenditures
	Depreciation/Amortization	Depreciation/amortization of any capitalized telecom expenditures; typically, this will show up under Hardware or Facilities depreciation/amortization
External Labor	Expense	External contractor fees, travel, and expenses
Internal Labor	Expense	Federal employee wages, benefits, expenses & occupancy