

Guidelines# 15-04-2023 Subscription Based Information Technology Arrangements (SBITA) Reporting Guidelines

Effective Date: September 1, 2023

Purpose: To provide clear direction and guidance to campus departmental staff reporting SBITA purchases as required by GASB 96. All campus departmental staff playing a role in the purchase of software should be aware of the software acquisition procedures and associated reporting requirements.

Background: As defined in the Governmental Accounting Standards Board (GASB) Summary Statement No.96, "A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time on an exchange or exchange-like transaction."

Prior to the requesting department initiating a purchase REQ in eVA, Procurement Services will:

- a. Review, approve and execute the required Addendum Form, as applicable
- b. Review, approve and execute additional vendor documentation, as applicable, which may include the vendor's:
 1. MSA/SLA;
 2. Proposal/Quote;
 3. Scope of Work/Statement of Needs;
 4. Sole Source justification, if non-contract purchase; or
 5. Other documentation as required

these guidelines to include, SDA Completion appropriate attachments, and sub account codes.

2. Reporting:

- a. Procurement Services will provide the Office of Finance access to eVA Report 200 to be used for identifying purchase orders issued and allocated to software related sub-account codes as noted below.

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