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 for 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 in an exchange or exchange-like transaction."

Requesting Department Responsibilities:
Upon identification of a need for software and/or software-based technology acquisition, Requesting Department shall submit a completed Software Decision Analysis Questionnaire (SDA) via the SDA website for ITS security review.   ITS will review the submitted information and identify, based on the type of data being shared, if the request is (i) exempt from further review, or (ii) if a Data Addendum is required.

If an Addendum is required, ITS will identify the specific Addendum required based on the type of data and provide this information to the requesting department and Procurement Services via the completed SDA Summary. Procurement Services will provide the requesting department with the applicable Addendum specified in the SDA Summary, and the requesting department will forward the Addendum to the vendor for review and execution of the Addendum.   Once the vendor has returned the signed Addendum, the requesting department will forward the Addendum to Procurement Services for approval and execution.

Procurement Services Responsibilities:
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

c.   Upon final approval and execution of required documents, Procurement Services will forward same to the requesting Department

Requesting Department Responsibilities - eVA Purchase Requisition (REQ) Requirements:
1. University Departments will be responsible for submitting eVA Requisitions to include appropriate subaccount codes, term dates and associated supporting documentation as documented in eVA Purchase Requisition Requirements section noted below.
2. Departmental Requester must include the following information in the Line-Item Description:
   a. Software name and brief description of software functions and/or purpose
   b. Term start and end dates
3. Requester must include the required supporting documentation as an attachment on the Requisition "Header" page as applicable, the completed IT Security Software Decision Analysis (SDA) summary, executed Agreement, executed Sole Source (if applicable), Invoice (if applicable), Quote, Statement of Work, Executed Addendum, and other supporting documents
4. Appropriate sub-account code
5. Contract number in the *External Contract Number* field, if applicable.
6. If requestor does not have any of the required documentation, as may be applicable, contact procurement@odu.edu to request executed agreement ***prior to submitting eVA REQ.***

PCard Requirements:
==Software may only be purchased via PCard (with a temporary exception) when (1) the vendor does not accept purchase orders or (2) the request has been reviewed and approved by Procurement Services. For both (1) and (2)== Department requestor will submit, and Procurement shall review requests for software as follows:
1. Departmental Requester must include the following information in the PCard Request for Approval for Software Purchases Description:
   a. Software name and brief description of software functions and/or purpose;
   b. Term start and end dates
2. Requester must include the required supporting documents with uploaded receipt/backup documentation in Works, including: the Sole Source justification form (if purchase is non-contract or non-SWaM certified vendor, the completed IT Security Software Decision Analysis (SDA), executed Agreement, Invoice, Quote, Statement of Work, Executed Addendum, and other supporting documents
3. Appropriate sub-account code
4. System Decision Analysis (SDA) completion confirmation
5. Contract number in the GL03 Contract Number field
6. If requestor does not have the required documentation, as may be applicable, contact procurement@odu.edu to request executed documents as described above and as applicable ***prior to requesting an exception to purchase software. When all documentation has been collected by cardholder, submit a request for temporary exception, with all documentation, to PCardAdmin@odu.edu.***

Procurement Services Responsibilities:
1. **eVA Requisition Review and Approval:**
   a. Procurement Services will review all eVA REQs having a software component (as identified by the requesting department through selection of the appropriate software related sub-account code) to ensure compliance with the requirements provided in

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.
   b. The report can be generated at appropriate intervals to identify the software-related Purchase Orders.
   c. Supporting documentation will be available as attachments for each software-related Purchase Order issued in eVA.

Other Related Info:
1. SDA Questionnaire
2. Data Related Sub Account Codes

5102	Publication Subscriptions
5455	Computer Hardware Maintenance Services
5456	Computer Software Maintenance Services
5458	Computer Operating Services (Non-State)
5461	Computer Software Purchases
5653	Computer Software Rentals
6803	Computer Operating Supplies
9009	Computer Software Purchases <$1,999
9010	Computer Software Purchases $2,000-$4,999
9011	Computer Software Purchases >$5,000
9012	Computer Software Purchases, ALL EQUIPMENT TRUST FUND <$5,000
9102	College Library Books (Subscriptions)
9804	Computer Software Capital Leases