

NC Office of the State Controller - APPENDIX A

New Accounts Added to Implement GASB Statement 96, Subscription-Based Information Technology Agreements  
Effective for fiscal year 2023

	<b>New NCAS Account #</b>	<b>Full Account Title Account Classification Definition</b>	<b>NCAS Account Title (25 Char) Financial Statement Caption DSS Financial Statement Rollup</b>
1	127540	Subscription (SBITA) Asset <b>Capital Assets</b> Definition: This account represents the value of the intangible asset for subscription-based IT arrangements for services accounted for under GASB Statement 96. The value in this account should include all capitalizable costs applicable under GASB Statement 96.	SBITA ASSET Subscription Asset *new caption* rolls to new caption under "Capital Assets" on the DSS 11P/11G.
2	127974	Accumulated Depreciation-Subscription (SBITA) Asset <b>Capital Assets, Depreciable</b>	ACCUM DEPR-SBITA ASSET rolls to "Accumulated Depreciation" within the Depreciable Capital Assets parent category on DSS 11P/11G.
3	214200	Subscription (SBITA) Liability <b>Current Liabilities</b> Definition: This account represents the current portion of subscription-based IT arrangements obligations due within the current year or within one year of the reporting date. This account is not for use by governmental funds.	SBITA LIABILITY Subscription Liability *new caption* Not for use by governmental funds-invalid on 11G/rolls to the new caption within the current liabilities section of the 11P.
4	224200	Subscription (SBITA) Liability - Noncurrent <b>Noncurrent Liabilities</b> Definition: This account represents the portion of subscription-based IT arrangements obligations that will be payable in more than one year subsequent to the balance sheet date. This is for use by both governmental and proprietary funds.	SBITA LIABILITY-NONCURRE Subscription Liability *new caption* 11G - rolls to new caption within the Liabilities section on the DSS 11G-activity posts to GASB 5200/11P - rolls to a new caption within the Non-Current Liabilities section.
5	534716	Subscription Arrangements (SBITA) Outlay <b>Property, Plant &amp; Equipment Expense/Expenditure</b> Definition: This account represents capitalizable costs during the fiscal year related to subscription-based IT arrangements accounted for under GASB Statement 96. This account is for use by governmental and proprietary funds, including component units of the State of North Carolina. These costs must be capitalized as part of the 127540 SBITA capital asset at year-end.	SBITA OUTLAY 52G -rolls to it's own caption under Expenditures. 53P - This 534XXX account can be used by proprietary funds during the fiscal year and will roll to a Capital Outlay caption under Supplies and Materials but should have a zero balance at year end.*