

Date:

Software To Be Purchased:

Dept. Making Request:

Dept. Contact:

Phone:

## GASB 96 Questions

Please provide ALL supporting documentation for this purchase, including any contracts, contract amendments, master service agreements, order forms, invoices, etc.

In addition, please answer the following questions concerning your purchase. We recommend consulting with your software vendor to ensure accurate responses, as they have a clear understanding of how their software is licensed. *It is imperative to the WKU financial audit that these questions are answered correctly.*

1. Does this purchase contain a software subscription?      Yes      No

*The following information can help make that determination:*

- a. Can you still use the software after the end of the term i.e., after you are no longer paying? If not, this is likely a subscription.
  - b. Most “cloud” or “as a Service” (\_aaS) arrangements are subscriptions.
2. Are there recurring payments for this software (annually, monthly, etc.)? If so, please specify the frequency.
3. Has any single payment been made for the use of this software in the current period and multiple future periods of time (e.g., \$20,000 was paid on 7/1/22 to purchase access to software through 6/30/25)?
4. Has the software vendor provided a listing of future payment amounts that must be made to maintain access to the software going forward? If so, please be sure to provide documentation that lists the agreed upon payment amounts that will be made in the future.
5. Does this agreement also contain a hardware lease component? If so, please identify which items are hardware and note the annual cost of the hardware lease.
5. If any Support and/or Maintenance Services are “included” with the subscription, please ask the vendor to provide a breakdown of how much those services actually cost.