



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

September 4, 2013

MEMORANDUM

TO: Chief Fiscal Officers
University Vice Chancellors
Community College Business Managers

FROM: David McCoy *David McCoy*

SUBJECT: New Information Technology (IT) Accounts

The Office of the State Controller (OSC) has added 10 new IT accounts to the statewide chart of accounts and modified the definition/title for six existing accounts. This was in response to a request from the Office of Information Technology Services (ITS) to expand the chart to reflect significant changes in technology in recent years. The new accounts and revisions were evaluated and established by a work group consisting of members from ITS, OSC, and the Office of State Budget and Management (OSBM).

OSBM and OSC strongly recommend that agencies and universities begin using the new accounts as soon as possible in order to perform budget realignments, maintenance on open invoice and purchasing documents, and updates to interfaces on the North Carolina Accounting System (NCAS). Although individual community colleges do not interface to NCAS, the community college chart of accounts must include the same level of detail as the NCAS statewide chart of accounts. All agencies, universities and community colleges must have completed the transition to these new accounts by January 1, 2014.

Please see the following link for a list of the new and/or updated accounts including definitions and examples, as well as all the existing accounts that are classified as IT expenditure accounts:

http://www.ncosc.net/sigdocs/sig_docs/sigNCAS_Data_Elements.html

Agencies, universities and community colleges will need to evaluate the current accounts that are being used for IT expenditures to ensure they are using the correct account given the addition of the new accounts and the revisions. Two major changes include new statewide accounts for application development expenditures and software subscriptions. Within the next few months, ITS will include the expenditure accounts with their invoices.

OSC appreciates your attention to these changes. If you have any questions concerning this matter, please contact OSC Support Services at (919) 707-0795 or OSC.Support.Services@osc.nc.gov.

Thank you.

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