

A2E2 Accounting Guidelines

Academic Resources and Planning
Fiscal Year 2021
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Overview

This document provides guidance for the use of EBoo3 for the given fiscal year. In addition to the information presented in this document, all policies, procedures, guidelines, and regulations regarding the expenditure of University funds apply. Please note that failure to adhere to these accounting guidelines may result in a loss of funding, partial or full, and/or disciplinary action (in the case of egregious and/or flagrant violations).

Notable Changes Since the Previous Fiscal Year

- None

Current A2E2 Initiatives

Device Voucher

The device voucher program supports the individual purchase of a learning device for eligible students. For the current fiscal year, the device voucher program has been extended to increase the number of laptops available to loan to students through the University library.

University-wide Activities and Programs (UAP)

UAP supports high-impact programs and services for students across the university. This includes supplemental instruction, tutoring, and other outside-of-class student support.

College A2E2

College A2E2 supports courses and programs within the academic colleges.

General Accounting Guidelines

Responsibilities

In addition to the responsibilities that come with being the fiscal authority, the lead department bears the responsibility for ensuring all accounting guidelines standards within this document are followed. This includes, but is not limited to, distributing this document, conducting trainings, and/or fielding questions from their departments as necessary to ensure compliance.

Budget

Initial budget allocation from Academic Affairs is inclusive of any or all roll-forward encumbrances present within the lead department's finance tree.

Allocation of A2E2 from Academic Affairs is to fund EBoo3, account 660990 of the lead department. From there, lead departments are expected to allocate 97% of that amount to specific accounts within their branch of the finance tree. Afterwards, only 3% or less of the allocation from Academic Affairs may remain in account 660990 within the entirety of the lead department's finance tree.

Budget must be allocated within 21 days of receipt of allocation from Academic Affairs. Budgets represent spending plans. Reallocation of budget after the budget allocation window is not permitted without the prior approval of Academic Affairs.

Chartfields

For the Device Voucher and UAP initiatives, expenses must minimally include the following program codes. Any expense without the program codes listed below is automatically considered a College A2E2 expense.

- Device voucher: DEV50
- UAP: UAP10

Matrix of Authorized Uses

The following table summarized A2E2 initiatives and relevant cost categories and restrictions. Consult the **Cost Categories and Restrictions** section for detailed information.

Hospitality is never authorized.

A2E2 Initiative	Cost Categories					Hospitality
	Consumables and Supplies	Equipment and Upkeep	Student Employment	Group Student Travel	Guest Speakers	
Device Voucher		✓				
University-wide Activities and Programs			✓	✓		
College A2E2	✓	✓	✓	✓	✓	

Cost Categories and Restrictions

Cost categories represent general categories of permissible uses of A2E2 funds. Unpermitted expenses will be transferred to the lead department's operating fund. Consult the **Matrix of Authorized Uses** section for a summary of cost categories to A2E2 initiatives.

Consumables and Supplies

Definition

Printed or physical items necessary for a course or activity to be carried out. These items often work in consort with a piece of equipment.

Applicable account codes

- 660002 – Printing (outside vendors only)
- 660003 – Supplies and Services
- 660811 – Recharge-Duplicating Svcs

Restrictions

- Costs for software are covered under **Equipment and upkeep**.
- Promotional goods such as a branded apparel, stationary, etc. are considered hospitality and are not permitted.
- University Duplicating Services will be used for all printing unless they are explicitly unable to fulfill specific requirements provided to them in a timely fashion. In these cases, a 3rd party printing service may be used (following standard procurement policies and procedures).
- Costs for the recruitment of students to a degree program (or the University in general) are prohibited. Costs for publicity that are in the form of physical goods or items such as trade-show banners and exhibits are prohibited.

Equipment and Upkeep

Definition

Durable goods, hardware or software, or equipment used in instruction or student research. Additional costs that add to the total cost of ownership of these items apply to this cost category.

Applicable account codes

- 616002 – IT Hardware
- 616003 – IT Software
- 619001 – Equipment-Non-instructional
- 619002 – Equipment-instructional

Restrictions

- Costs categorized as capital improvement are prohibited.
- Costs for consumer tablet computers and/or mobile computing devices such as iPads are prohibited.
- Software must be licensed to the University and may not be licensed to an individual. Costs for reimbursing a University employee for holding a software license are prohibited.

Equipment vs. "IT Hardware"

Equipment is for costs of durable goods used in instruction or student research. While these items may be optionally used with a computer, their nature is that they do not require a computer for use. These items are typically of significant value and require tagging by the University Procurement & Support Services. Setup and installation costs may be included provided they do not result in a capital improvement expense. Costs for consumables required for initial setup and use may be included within the costs for this category

Student Employment

Definition

Appointment of enrolled Cal State East Bay students as student assistants.

Applicable account codes

- 601303 – Student Assistant
- All 602 – Work Study accounts

Restrictions

- Costs for payments of any non-student University employees are prohibited.
- Costs to University employees enrolled as students are prohibited.

Group Student Travel

Definition

All costs related to the travel of actively enrolled students on a single trip for academic purposes. This includes subsistence expenses.

Applicable account codes

- 606001 – Travel-In State
- 606002 – Travel-Out of State
- 606861 – Field Trips

Restriction

- Trips funded with College A2E2 funds must have a minimum of four (4) actively enrolled student travelers.
- The sum of all costs in this category may not exceed 10% of the total College A2E2 allocation. An exception to this restriction may be granted by the Dean following explicit and documented consultation with the College A2E2 committee outlining the reason(s) for the exception.
- Total travel costs are limited to \$1,500 per participating student, per activity.
- Travel costs for faculty, staff, or other persons are prohibited.

Guest Speakers

Definition

Costs for non-university persons – with the documented appropriate professional credentials, achievements, and bona fides – engaging with actively enrolled students in University fora, public or private.

Applicable account codes

- 660851 – Honorarium. Used to record token payment made to recognize an individual for services performed for which payment is not required. Process on STLS form.
- 660810 – Professional Services

Restrictions

- The sum of all costs in this category may not exceed 2.5% of the total College A2E2 allocation. An exception to this restriction may be granted by the Dean following explicit and documented consultation with the College A2E2 committee outlining the reason(s) for the exception.

Hospitality

Definition

Costs for entertainment services, meals, awards and prizes, and/or promotional items. This includes, but is not limited to:

- Equipment and venue rental
- Catered meals and events
- Refreshments for meetings
- Gift cards
- Trophies, placards, and/or other objects symbolizing an award or achievement
- University-branded items such as t-shirts, coffee mugs, and/or stationery

Applicable account codes

- 660003 – Supplies and Services
- 660809 – Hospitality non-food Related
- 660859 – Hospitality Awards & Prizes
- 660898 – Hospitality Food Related

Restrictions

- Hospitality is never authorized.

Questions

Further questions about this document may be posted to the following channel within the Academic Affairs workspace in Slack:

#oaa-process-a2e2

Additionally, questions may be individually addressed to:

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