

## USF Controller's Office

### EBA Process – Educational Business Activities

#### **Philosophy:**

In accordance with effective internal control procedures and established accounting processes, as well as University regulations USF departments must request authority to conduct any revenue-producing activities that support the overall mission of the university.

#### **Procedure:**

An Educational Business Activity (EBA) is a revenue-producing activity that supports the overall mission of USF. Educational business activities are established and carried on only after they are approved by the University in accordance with operating procedures. An EBA may be either ongoing or a one-time activity with specific beginning and ending dates. Changes to an approved on-going EBA require approval either by modifying the existing EBA request or by submitting a new request marked "Revised".

Some revenue-producing activities do not require an EBA form. To determine if the activity requires an EBA, please review the following schedule: [Schedule of Educational Business Activities](#)

#### CRITERIA FOR AN EBA

Any proposed educational business activity or changes to an approved EBA activity at the University must be authorized by the appropriate Vice President or designee. The University Controller will then review the authorized Educational Business Activity to determine the appropriate operational basis, its general path of fiscal fulfillment, and the primary purpose of the activity. Educational business activities are those activities that are carried out in support of the University's primary purpose of instruction, research, public service, campus support functions and other educational and support activities, without regard to profit.

2. The activity provides a good or service, at a reasonable price, on reasonable terms, and at a convenient location and time.
3. The activity is carried out for a) the primary benefit of the campus community; and/or b) the primary purpose of supporting the University's mission, with some regard for the needs of the total community.

Some educational business activities may generate revenue that falls within the Federal definition of unrelated business taxable income and is, therefore, subject to Federal income tax. Whether or not an educational business activity is the type that may produce Whinec the University T

EBAs are required in order to set up new FAST funds and Banner detail codes for student fees. All new student fees must be approved in advance by the University Board of Trustees, and a copy of the

approved resolution must be attached to the EBA request.

All educational business activities of the University operate within approved University accounts (including the University and Research Foundations and Alumni Association) and involve some degree of financial responsibility.

#### PROCESS TO REQUEST AN EBA

The following are suggestions for completing an Educational Business Activity Request:

1. The Cash Collections site must be identified before an EBA will be approved. If you do not know your appr

## MODIFYING AN EXISTING EBA

Approved Educational Business Activities frequently change the scope or nature of the activity conducted in the account established under this approval. Accountant Officers are required to update their Request to Operate an Educational Business Activity (EBA) form any time there is a material change in the scope or nature of the activity. Examples of material changes would include a new activity, a new group of customers, or new good/service provided by the activity. Accountable Officers must either copyxoe7 (u)-1 3 (py)9. ( c)5 ihutaiuset eier ei eieers (u)-3 det7ali c1eeupy copyopl (t)-2 e( ei)1e1acn ee