

EBA Authoritative Guidance

Background

Various authoritative guidance exists that governs operations of the Educational Business Activities (EBA's). Some is specific to the EBA type; however, the rest must be uniformly applied to all activities.

Guidance for all EBAs

Uniform Guidance

<https://www.federalregister.gov/documents/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

Provides uniform administrative requirements and cost principles for federal awards.

NACUBO – National Association of College and University Business Officers

<https://www.nacubo.org/topics/accounting>

Keep up-to-date on the latest accounting issues and valuable resources, including GASB guidance, news, and articles.

NACUBO'S Financial Accounting and Reporting Manual (FARM) provides comprehensive and up-to-date accounting guidance and preferred practice for colleges and universities.

University of Florida Auxiliary/EBA Directives

<http://www.fa.ufl.edu/departments/auxiliary-accounting-educational-business-activities/>

Provides requirements and guidance for educational business activity units at the University of Florida.

Cost Accounting Standards (CAS) Disclosure Statement (DS-2)

<http://www.fa.ufl.edu/directives/ds-2-disclosure-statements/>

Cost Analysis provides information about costing guidelines and policies, including compliance with cost accounting standards.

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Guidance for Auxiliary Enterprises

Florida Statute 1011.47

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=1000-1099/1011/Sections/1011.47.html

Provides State of Florida definitions for the term “auxiliary enterprises”

Florida Statute 1009.24

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=1000-1099/1009/Sections/1009.24.html

Provides State of Florida requirements for state university student fees.

The Florida Board of Governors Regulation – Auxiliary Operations 9.013

[https://www.flbog.edu/board/regulations/regulations.php?chapter=9&status=\)](https://www.flbog.edu/board/regulations/regulations.php?chapter=9&status=)

Provides Florida Board of Governors requirements for all auxiliary operations.

The Florida Board of Governors Regulation – University Auxiliary Facilities with Outstanding Revenue Bonds 9.008

https://www.flbog.edu/documents_regulations/regulations/9_008UniversityAuxiliaryFacilitiesBondCovenantRegulation2017_6_22FINAL.pdf

Provides Florida Board of Governors requirements for all auxiliary operations with outstanding revenue bonds.

Revision History

6/26/2019: updated links