



SACRAMENTO
STATE

Business Partners Round Table Accounting Services Updates

Tuesday, August 13, 2024

Redefine the Possible™

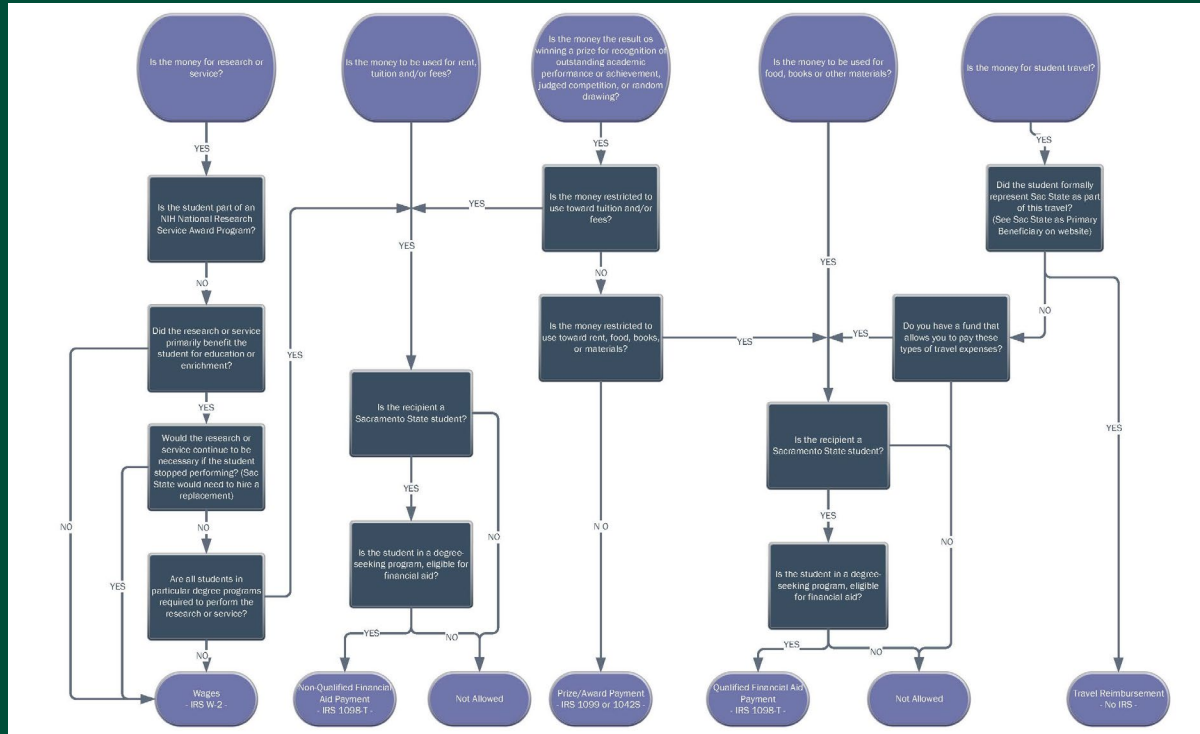
Agenda

- Payments To Students – Reminders
- Sponsorship Information
- Reading Spec Sheets

Payment to Students - Reminders

- Please review Spec Sheets before doing the adobe sign
- All back up needs to be in the Adobe Sign
 - EX: Conference Agendas, spec sheet, proof of business purpose, funding source data
- The link next to Scholarship is where all back up can be linked
- Decision Tree can be found [here](#)
- Forms are needed for all Foundation, Cap Radio, and University Payments to students
- Can combine multiple students: EX 5 students will be performing music at an event, you can send one form as long as the funding sources are the same.
- All Items including gift cards must be reported to Financial Aid
- No one will be available to sign forms Aug 23rd - Sept 1st.

Payment to Students



Sponsorship Information

We Need Your Help!!!

Financial Services is working on creating a policy/protocol for Sponsorships.

We will be creating a draft and then would like to bring it to departments to get input.

Please reach out if your department or division would like to be part of this process.

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Sponsorship Information

Accounting Definition Sponsorship/Sponsor: Any Payment for which the business (or trade) has no expectation of return benefit, and for which there is not any formal arrangement to provide a return benefit.

Community Definition Sponsorship/Sponsor: Giving some sort of investment in exchange for marketing at an event.

Internal: Campus Department to Campus Department

External Revenue: External Partner to Campus Department

External Expense: Campus Department to External Partner or Student – These should be rare and must meet very specific guidelines

Spec Sheets – When are they Validated

Procurement/Accounting Validate Spec Sheets for all of the following items:

- Gift Card Requests
- Reimbursement Requests (Exception to Policy)
- Payments to Students
- Check Requests
- Direct Pay Requests (Exception to Policy)
- Equipment Purchases
- Pro Card Purchases
- Expenditure Transfers

What is a Spec Sheet:

- *Specifications sheets provide basic data for the Fund and Money in the Fund.*
 - What the source of the fund is
 - What the fund can be used for
 - Who can authorize use of the funds
 - Any Overhead or fund management fees
 - What happens when/if the funds are no longer needed

Items to be aware of:

- Spec Sheets act as contracts
- Audits will validate that we followed the fund contract (Spec Sheet)
- Types of fees/funds are regulated by the CSU Chancellors office and the State of California
- PolicyStat ID 11733481
<https://calstate.policystat.com/policy/11733481/latest>
- Category II Student Success Fees
- Category III Course Fees
- Category IV - Support and Service Fees
- Public User Fee Funds

B. Student Success Fees (Category II)

1. A binding student vote shall be taken on implementation of any proposed new student success fee. All students who are eligible to vote in student government elections shall be eligible to vote on such student success fee proposals. A rigorous consultation process shall be undertaken to inform and educate students on the uses, impact and cost of any proposed student success fee prior to the binding student vote.
2. In the process of establishing new student success fees, and before the student vote occurs, it must be made clear to the students that if a portion of that fee is intended to support ongoing and/or long-term obligations, that portion of the fee will remain in place until the obligations are satisfied regardless of any subsequent vote to rescind the fee.
3. All student success fees enacted prior to January 28, 2015 shall remain unchanged, including any previously established increments. However, a campus that considers a net new addition to an existing student success fee shall proceed as described in paragraphs VI.B 1 and 2 above.
4. Any campus proposing a new student success fee or an increase not already scheduled to an existing student success fee will consult with the chancellor and must receive approval on the process that will be followed to obtain approval for the fee before proceeding.
5. Student success fee proposals may not be brought before the student body more frequently than once per academic year.
6. If the proposed student success fee is accepted by a simple majority of the students voting, imposition of the fee shall still be contingent on approval by the campus president and chancellor. If the proposed student success fee is for direct instructional purposes that historically were covered by tuition and state funding, then the chancellor shall consult with the chair of the Board of Trustees before final approval is granted.
7. Student success fees enacted after January 28, 2015 shall be in force for at least six years. Student success fees may be rescinded at any time after six years with another binding student vote wherein a simple majority of those students voting vote to rescind the fee. The campus decision to have a vote shall be made by the recognized student government. Rescission vote proposals may not be brought before the student body more frequently than once per academic year.
8. If a vote to rescind passes, the chancellor, in consultation with the chair of the Board of Trustees and the president, shall ensure that no ongoing contractual or other obligation/liability exists which will remain unsatisfied if the student success fee is rescinded. If any such obligations exist, that portion of the student success fee funding the obligations shall remain in effect and the obligations shall continue to be funded by the student success fee until the obligations are satisfied. No new contractual or other obligation which would be supported by the rescinded student success fee may be entered into following a vote to rescind the fee. In the process of reconsidering a student success fee, and before the student vote occurs, it must be made clear to the students that if a portion of that fee is intended to support ongoing obligations, that portion of the fee will remain in place until such time as the obligations are satisfied.
9. Student success fees enacted prior to January 28, 2015 may also be rescinded by a binding student vote under the same procedures described above for rescinding a fee, but no such student vote may be held until after January 1, 2021. If a vote to rescind passes, the chancellor, in consultation with the chair of the Board of Trustees and the president, shall ensure there are no ongoing, contractual or other obligations which will remain unsatisfied if the student success fee is rescinded. If any such obligations exist, that portion of the student success fee funding the obligations shall remain in effect and the obligations shall continue to be funded by the student success fee until the obligations are satisfied. No new contractual or other obligations which would be supported by the rescinded student success fee may be entered into following a vote to rescind the fee.
10. Each campus shall be required to have a transparent, online accountability protocol that clarifies the decision process and allocation of student success fees, with annual reporting to the chancellor and public by October 15 each year. All campuses shall be held to this standard for any existing and new student success fees imposed in the future.



C. Miscellaneous Course Fees (Category III)

1. Miscellaneous course fees are defined as fees collected for materials, services or use of facilities used in concert with the basic complement of supplies needed for state-supported instruction. Miscellaneous course fees can only be charged for the actual cost of providing exceptional instructional materials, services or use of an off-campus facility. Students must have the option of attaining the materials or services required through alternative means; however, in cases where such alternative means are unavailable, students cannot opt out of utilizing the required material or service and must pay the miscellaneous course fee.
2. The following rules apply when determining if miscellaneous course fees can be charged for exceptional materials or services in the classroom:
 - a. Miscellaneous course fees can only be charged for the actual cost of the material, service or use of facility being provided.
 - b. A miscellaneous course fee **cannot** be charged for the basic complement of classroom supplies and materials required for instruction. These include but are not limited to: chalk, erasers, paper clips, pointers, classroom instructional equipment such as projectors (slide, overhead, computer, etc.) and associated supplies (bulbs, transparencies, software, etc.), or any other supplies deemed necessary to equip the instructional space for courses.
 - c. A miscellaneous course fee **cannot** be charged for the basic complement of laboratory supplies and instructional equipment necessary for classroom lab requirements identified in the course description. These include but are not limited to equipment, test tubes, work stations, computers or any supplies necessary to equip laboratory space to complement classroom course instruction.
 - d. Administrative charges and inflationary factors **cannot** be added to miscellaneous course fees. Only the actual cost of the material, service or use of a facility can be charged.
 - e. A miscellaneous course fee **cannot** be charged to fund the basic cost of instruction. Instructional costs are funded through marginal cost dollars, tuition fee revenue, and permanent base budget allocations.

D. Category IV

Fees, other than Category II or III fees, paid to receive materials, services, or for the use of facilities provided by the university; and fees or deposits to reimburse the university for additional costs resulting from dishonored payments, late submissions, or misuse of property or as a security or guaranty.

Fund Definitions and Sources

- Trust Funds – Reserved funds for specific purposes. Spec Sheet is guide and contract.
- Public User Fees Funds – Funds from events and public uses of CSUS property. Funds must be used for the purposes in the approved Public User Fee Form.
- Scholarship Funds – Must meet the Endowment or Scholarship Spec Sheet.
- MDS Funds – State general funds and can be used for general fund purposes. Each Fund has a specific purpose that can be viewed in
- CFS - Set Up Financials/Supply Chain - Common Definitions - Design ChartFields- Define Values – ChartField Values

Fund Definition		CSU Fund Attributes	CSU Reimb Funds					
Fund Code								
SetID	SACST	Fund Code	MDS07					
Effective Date								
1-1 of 1 View All								
*Effective Date	Status	Description	Short Description	Budgetary Only	Attributes	Long Description		
07/01/2018	Active	ASI External Grant-StudAsst	ASIGrantSA	<input type="checkbox"/>	Attributes	Long Description	+	-

FUND NAME: Business Affairs
FUND NUMBER: TX311 (Old-UF-fund-number: X03110)
DEPT ID NUMBER: 47700
DEPT ID DESCRIPTION: Financial Services
EFFECTIVE DATE: 1/1/2007

GUIDELINES FOR ADMINISTRATION

Source of Funds:	Gifts received from alumni, faculty, staff, students, corporations and other donors.
Purpose / Use of Fund:	Expenditures are restricted to the support of CSUS Administration and Business Affairs.
Distribution of Investment Earnings:	Interest earned on the balance in this fund shall remain in this fund.
Overhead Charges:	There will be a 7.0% administrative charge on expenditures for this account.
Trust Disbursement Authorization:	Those personnel who have been approved to authorize the expenditure of this program center's appropriated funds are authorized to approve the expenditure of these funds within the allowable uses of funds contained in this specification.
Disposition of Account Balance:	If at any time in the future the need does not exist for this fund as stated in the above specification agreement, or should this agreement conflict with federal, state or local laws, statutes, regulations, or ordinances, the University shall have the authority to select an appropriate use for this fund that closely approximates the original intent.



TE Funds

CSU Fund 441, PaCE Operations: Used to record all revenues and operating costs related to the PaCE program. All support, development and program allocations to campuses in connection with this program, exclusive of cost recovery, must be recorded in this fund. Use FNAT 101557 to establish the fund in PeopleSoft.

Sacramento State Criteria for the Appropriate Uses of PaCE/CERF Funds)

In determining whether CERF funds can appropriately be used for an expense, the following criteria should be considered. If the expense justification cannot adequately address any of the criteria below, the expense may not be an allowable use of PaCE/CERF funds.

1. The expenditure will improve the quality of the campus continuing education instructional programs.
2. The expenditure will enhance the effectiveness of campus continuing education services.
3. The expenditure increase the campus capacity to satisfy unmet continuing education needs.
4. If the funds are to be used to support a project that will benefit both continuing education and state support program students, the benefits to continuing education must be commensurate with the level of CERF expenditures.



Samples

Source of Funds: Private contributions and similar funds made to The University Foundation at Sacramento State for support of the fund's purpose.

Purpose / Use of Fund: To support student affairs' programs that support student success. Expenditures may include but are not limited to the following: costs of events, fundraising expenses, annual fundraising allocation and budget overages to the Office of Student Affairs.

Source of Funds: Private contributions and similar funds made to The University Foundation at Sacramento State for support of the fund's purpose.

Purpose / Use of Fund: The purpose of this fund is to provide philanthropic funds to support the Student Success Center for the College of Social Sciences and Interdisciplinary Studies (SSIS).

Expenditures may include, but are not limited to the following: payroll, materials/supplies, travel, etc., related to mentors, faculty, and administrative support. Expenditures shall be at the discretion of the Dean of the College of SSIS.

Samples

Source of Funds: Private contributions and similar funds made to The University Foundation at Sacramento State for support of the fund's purpose.

Purpose / Use of Fund: The purpose of this fund is to provide philanthropic support for students who are in most need of safe and stable housing, through immediate housing options, meals, support services, and resources – as well as referrals to the Financial Wellness Center and Food Pantry.

Source of Funds: Private contributions and similar funds made to The University Foundation at Sacramento State for support of the fund's purpose.

Purpose / Use of Fund: The purpose of this fund is to provide philanthropic funds to support the programs, events, and/or activities related to the Department of Public Health in the College of Health and Human Services.

Expenditures are restricted to benefit academic programs in the Department of Public Health.

Source of Funds: Private contributions and similar funds made to The University Foundation at Sacramento State for support of the fund's purpose.

Purpose / Use of Fund: The purpose of this fund is to provide philanthropic funds to supplement the funding necessary to operate the Sacramento State Marching Band and its subsidiary performance ensembles. Expenditures may include, but are not limited to: transportation, food, personnel, instructional staffing, music, uniforms, equipment, facilities, registration fees, and promotional materials.

Advice/Reminders

- Think long term
- Will you do fundraising in the future (events)
- Will this ever need to be used for student specific items
- At the discretion of a person does not over ride other items in the form.
- Is it for programmatic purposes only – Accounting will see that to mean program expenses that help the whole program not specific individuals
- Try to include examples of expenses
- We will read these as literal as possible, so please include any jargon or department specific language definitions.
 - Example: we see program as truly programmatic.
 - You may see program as initiatives created
 - Grad 25 is an initiative Nursing is a Program

Contact Us

Sacramento State (SACST): accts-01@skymail.csus.edu

Information & Resources: <https://www.csus.edu/administration-business-affairs/financial-services/accounting-services/>