TITLE II. Fiscal and Finance

Chapter 200. Fiscal and Finance Code

200.100 Purpose – The purpose of this chapter is to define and outline the standards of financial accountability and fiscal management, which the Student Government has established as objectives of self-governance.

201.000 Authority – Pursuant to Florida Statutes 1009.24(9)(a);

201.100 The FAU Board of Trustees has established an Activity and Service (A&S) Fee that is collected as a component of tuition and fees and is retained by the University and paid into a separate A&S fund.

201.200 The allocation and expenditure of the A&S fund shall be determined by Student Government of FAU. The Student Senate shall be responsible for allocating funds for University-Wide expenses and the individual Campus Houses of Representatives shall be responsible for allocating funds for their individual campuses.

201.300 The Student Activity and Service Fee shall be expended for lawful purposes to benefit the Student Body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the University without regard to race, color, religion, age, disability, sex, national origin, marital status, veteran status, sexual orientation, or any legally protected class or basis. The fund may not benefit activities for which an admission fee is charged to students, except for Student Government sponsored concerts.

201.400 The University President shall have fifteen (15) business days from the date of presentation of the budget to act on the allocation and expenditure recommendations, which shall be deemed approved if no action is taken within the fifteen (15) business days. If any line item or portion thereof within the budget is vetoed, the Student Senate shall within fifteen (15) business days make new budget recommendations for expenditure of the vetoed portion of the fund. If the University President vetoes any line item or portion thereof within the new budget revision, the University President may reallocate by line item that vetoed portion to bond obligations guaranteed by Activity and Service Fees.
202.000 Applicability

202.100 This chapter is applicable to all branches of Student Government, all SG Programs, all Registered Student Organizations, funding boards, and all other entities that receive Activity and Service Fee funding.

203.000 Definitions

203.100 Budget – plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means or sources for financing such.

203.200 Fiscal Year – the fiscal year of the Student Government of Florida Atlantic University shall be from July 1 to June 30.

203.300 Activity & Service Fee Accounting & Budget Office (ASAB) – The office services the accounting, budget process, personnel, payroll, travel, and/or purchasing needs of A&S Fee funded entities.

203.310 The ASAB will coordinate training regarding fiscal procedures for all Student Organizations and any A&S Fee funded entity.

203.320 The ASAB will be responsible for publishing a policies and procedures manual for A&S Fee budgeting and expenditures. The SG Accounting and Budget Office is part of the Division of Student Affairs of FAU.

203.330 The ASAB will be responsible for creating and distributing the annual budget process timeline and sending all related correspondence to account managers of A&S Fee funds.

203.331 The ASAB Office will publish the annual budget process timeline with input from SG Advisors and campus COSO advisors.

203.400 Student Organization – any organized student group registered with the Florida Atlantic University Division of Student Affairs.

203.500 Program - An entity which receives its operating revenue directly from an allocation within the A&S Fee Budget. A program shall provide direct service to the Student Body of Florida Atlantic University. Programs may include other entities coordinated and overseen by Student Affairs but paid by A&S Fees, or may be led by student leaders.

203.600 A&S fee funded departments – A Student Affairs department that receives
its operating revenue directly from an allocation within the A&S Fee Budget, is led by a professional staff member and whose duties, compositions and mission are outlined in statute. A department shall provide auxiliary service to Student Government and is characterized by its autonomous nature.

204.000 General Regulations and Policies

204.100 All expenditures of A&S Fees shall be conducted through regulations, policies and procedures of Florida Atlantic University and follow all applicable State of Florida guidelines; i.e. purchasing, travel, employment, etc.

204.200 A&S Fees must be spent in accordance with a particular entity’s budget allocation as approved by Student Government. Any variance from the budget allocation is subject to the approval of Student Government Accounting and Budget Office.

204.300 No A&S Fee monies may be deposited by any entity into an off-campus bank account.

204.400 No A&S Fee account may go into deficit.

204.500 No A&S Fees shall be used on or in behalf of any political campaign.

204.510 Political campaigns shall be defined as any person or party running for any position in: Student Government Elections or Any Campus Election, Local Elections, State Elections, and/or National Elections.

204.600 A&S Fees shall not be spent to directly benefit non-FAU students, excluding the use of A&S monies by Student Government for the following purposes.

204.610 Recognition of faculty and staff who have assisted in SG endeavors including Advisors for Student Organizations.

204.620 Recognition of non-FAU persons and or entities that have assisted with SG endeavors.

204.700 A&S Fees shall not be expended toward purchases of alcohol, tobacco, or firearms.

204.800 All A&S Fee funded entity events shall be open to all students at no charge with the exception of Student Government and Program Board sponsored events such as concerts.

204.900 All A&S fee funded entities are required to be fiscally responsible as outlined
in the ASAB’s financial policy and procedure manual.

204.910 Any alleged acts of fiscal irresponsibility must be reported to ASAB personnel.

205.000 Remuneration

205.100 No Student Government Officer or Employee shall be remunerated unless so established in the current operating budget, or in an amended budget, and all employment paperwork has been approved prior to commencing work.

205.200 Student Government Officers and Employees shall be remunerated as established in their respective budgets.

205.300 All Student Government employees are bound by the University’s regulations and policies governing both temporary and student employees.

205.400 All Student Government student employees must sign a Student Government Employee agreement outlining terms of employment.

206.000 University-Wide Annual Activity and Service Fee Budget Process

206.100 The University-Wide Annual Activity and Service Fee is the primary means of allocating A&S fees to SG, SG Programs, SG Offices, Registered Student Organizations through Councils of Student Organizations (COSO), departments, services and other activities. This process shall begin in the fall semester and shall end in early spring semester and involves the allocation of funds for the next fiscal year.

206.300 The ASAB shall provide the budget request forms and funding guidelines for the upcoming fiscal year.

206.400 The Chairs of the Houses of Representatives Budget Committee from each Campus must be approved by the deadline set in the budget timeline.

206.500 The Student Body President shall be responsible for calling the first meeting of the University-Wide Budget and Appropriations Committee (UBAC) by the deadline set in the budget timeline.

206.510 The Student Body President is not a member of the UBAC.

206.520 The Student Body Vice President is the Chair of the UBAC.

206.600 The deadline for submitting completed budget requests for the upcoming fiscal year shall be no later than the deadline set in the budget timeline.
206.610 All budget requests submitted to the ASAB Office for UBAC or CBACs consideration must be line-itemized with justification documents attached. This includes registered club and organization budget requests submitted to campus COSOs.

206.700 The ASAB shall prepare a draft budget report to determine fixed expenses and present it to the UBAC by the deadline set in the budget timeline.

206.800 All entities that filed University-Wide budget requests shall have their budget hearings held by the deadline set in the budget timeline.

206.810 The UBAC University-Wide budget request hearings are held before the Committee to give the opportunity for requesters to make presentations and to be able to respond to questions from Committee members.

206.820 Account Managers, or their designees, except for the Councils of Student Organizations (COSO) on each campus, shall also present their budget to the University Wide Budget and Appropriations Committee for approval.

206.830 The UBAC shall finalize the University Wide Budget and campus allocations by the deadline set in the budget timeline.

206.840 The Student Senate shall vote on the recommendations of the UBAC by the deadline set in the budget timeline.

206.900 The Vice President for Student Affairs, or their designee, will update enrollment projections by the deadline set in the budget timeline.

207.000 University-Wide Budget Appropriations Committee (UBAC)

207.100 The UBAC shall be the Student Government Committee that recommends to the Student Senate a budget for the allocation of University-Wide funding for the next fiscal year.

207.200 The UBAC shall be composed of:

207.210 The Student Body Vice President

207.220 The University-Wide Treasurer
207.230 The Chair of each of the individual Campus House of Representatives Budget Committees (3)
207.240 The Student Body Treasurers (3)
207.250 The SG Advisor and ASAB Advisor (non-voting)

207.300 The Vice President of the Student Body shall serve as Chair for the UBAC.

207.310 The Vice President shall only vote in the event of a tie. The chair shall only vote in the event of a tie.

207.320 The University-Wide Treasurer shall serve as Vice-Chair for the UBAC and as Chair in the absence of the Vice President

207.400 All committee members shall have full rights to debate.

207.500 The University-Wide Budget Appropriations Committee Duties

The UBAC shall:

Review all budget procedures to be used for the preparation of the budget.

Review the records of the previous year’s committee.

Review a report from the ASAB Office on the current year’s budget and expenditures.

Determine the allocation for all Student Unions and Campus Recreation departments on all of the FAU Campuses.

Determine the allocation for Student Media Outlets, GPSA, Homecoming, and other University-Wide services, programs, and activities.

Recommend the formation of a committee to determine if a credit-hour increase in A&S fees is necessary in order to meet budgetary requirements. This would be discussed with the Vice President for Student Affairs, Director of ASAB, Student Government Advisors, and the Student Body President.

Hold open hearings on all budget requests, the schedule of which shall be advertised to all budget requesting organizations, programs, departments, advisory boards, and their Account Managers no less than five (5) business days prior to the hearings.
208.000 Campus Based Annual Activity and Service Fee Budget Process

208.100 The Campus Based Annual Activity and Service Fee Budget Process will begin immediately after the UBAC determines the campus allocations.

208.200 Campus Based Budget Appropriations Committees (CBAC's)

208.210 The Boca Raton Budget Appropriations Committee (BRBAC) will be responsible for the allocations of funds on the Boca Raton Campus.

208.220 The Broward Budget Appropriations Committee (BBAC) will be responsible for the allocation of funds on the Broward Campuses.

208.230 The MacArthur Budget Appropriations Committee (MBAC) will be responsible for the allocation of funds on the MacArthur Campus.

208.300 The ASAB shall prepare a draft budget report and present it to each of the Campus Based Budget Appropriations Committees by the deadline set in the budget timeline.

208.400 All entities that filed campus-based budget requests shall have their budget hearings held before their respective CBACs to give the opportunity for requesters to make presentations and to be able to respond to questions from Committee members by the deadline set in the budget timeline.

208.410 Councils of Student Organizations (COSO) on each campus, will present their budget request to the Campus Based Budget and Appropriations Committee for approval.

208.500 Each CBAC shall finalize their respective campus-based budget and COSO allocations by the deadline set in the budget timeline.

208.600 Each campus House of Representatives must approve the recommendations of their respective CBACs as legislation by the deadline set in the budget timeline.

209.000 Campus Based Budget Appropriation Committees shall be comprised of:

209.100 The Campus House of Representatives Campus Based Budget Committee Chair

209.200 An odd number of additional Members from the Campus House of Representatives (not to exceed five (5) members).
209.300 The Campus Treasurer

209.400 The Campus SG Advisor (non-voting)

209.500 All committee members shall have full rights to debate.

209.600 The Campus Based Budget Appropriations Committee duties

209.610 The Chair shall be responsible for calling the first meeting to order by the deadline set in the budget timeline.

209.620 The Chair shall be responsible for coordinating the schedule of all budget hearings, the budget hearing paperwork and the promotion of the budget process.

209.630 Each member of the CBAC shall be responsible for attending all CBAC meetings and hearings and voting on all financial matters presented in the meetings by the Chair. If absent two or more times (unexcused) he or she will be automatically dismissed from the Committee and a replacement shall be nominated and voted on by the House of Representatives within five (5) business days.

210.000 The Campus Based Budget Appropriations Committee shall:

210.100 Review all budget procedures to be used for the preparation of the budget.

210.200 Review the records of the previous year’s committee.

210.300 Review a report from the ASAB Office on the current year’s budget and expenditures.

210.400 Determine the allocation for Councils of Student Organizations (COSO) on each campus and other campus specific programs, services and activities.

210.500 Hold open hearings on all budget requests, the schedule of which shall be advertised to all budget requesting organizations three (3) business days prior to the hearings.

211.000 Approval Process for Activity and Service Fee Budget

211.100 Upon approval of the Student Senate of the University-Wide Annual Activity and Service Fee Budget, as legislation, it shall be forwarded to the Student Body President for approval.
211.200 Upon approval of a Campus Based Annual Activity and Service Fee Budget through its respective Campus House of Representatives, as legislation, it shall be forward to the respective Campus Governor for approval. Upon approval by the Campus Governor, it shall be forwarded to the Student Body President for approval.

211.300 As the Student Body President approves the four (4) budgets, he or she shall forward them to the SG Accounting and Budget Office for compiling into one (1) master budget document.

211.400 This master budget document will be forward to the Vice President for Student Affairs, or their designee, who will approve it as legislation and forward it to the University President for final University approval.

212.000 Vice President for Student Affairs Reserve

212.100 According to University Regulation 4.006 the Vice President for Student Affairs will have a reserve account for emergency expenditures. The amount allocated would be determined by the University Budget and Appropriations Committee.

212.200 The A&S Reserve shall be maintained at a level not to exceed (10) percent of the annual A&S budget. The required allocation to this account will be completed after the UBAC has completed its budget allocations.

212.300 The A&S Reserve balance will be utilized for cash flow needs, enrollment shortfalls, and budgetary emergencies. A Student Senate bill will be required to release funds from this account.

213.000 Campus Student Union and Campus Recreation Facility Reserve Accounts

213.100 Any expenditure from the reserve account below $25,000.00 must be approved by the Facility Director and the Vice President for Student Affairs, or their designee.

213.200 Any expenditure from the facility reserve account of $25,000.00 or more must be approved by the Facility Director with the recommendation of the Facility Advisory Board and the Vice President for Student Affairs, or their designee.

213.210 In an emergency, or due to a lack of quorum in the Facility Advisory Board, the Facility Director may expend funds with the approval of the Vice President for Student Affairs, or their designee.
214.000 Councils of Student Organizations

214.100 There shall be established a Council of Student Organizations (COSO) on each campus of Florida Atlantic University.

214.200 These COSOs shall be the funding sources for all Registered Student Organizations on their respective campuses.

214.300 The specific procedures and guidelines of each of the campus COSOs shall be delineated in the individual campus chapters of the Student Body Statutes.

214.400 Each COSO will be required to make a report to their respective Campus House on a monthly basis in writing or orally.

214.500 Each COSO must meet at least once a month as long as funds in their accounts exist.

215.000 Budget Allocation Process for Registered Student Organizations

215.100 The CBACs will notify each respective COSO Director of their campus COSO allocation for the next fiscal year by the deadline set in the budget timeline.

215.200 COSOs will hold public hearings and deliberation meetings for each Registered Student Organization that submits a budget request within the deadline specified by COSO.

215.300 At the COSO deliberation meetings, COSO will decide each Registered Student Organization’s A&S Fee fund allocation, based on the procedures outlined in their respective campus-based statutes.

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