

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 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, ethnicity, age, disability, sex or religion. 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 Government 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 This chapter is applicable to all branches of Student Government, all SG Programs, all Registered Student Clubs and 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 SG Accounting and Budget Office (SGAB) – The office services the accounting, budget process, personnel, payroll, travel, and/or purchasing needs of A & S Fee funded entities.
- 203.310 The SGAB will coordinate training regarding fiscal procedures for all Student Organizations and any A & S Fee funded entity.
- 203.320 The SGAB 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 SGAB 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.
- 203.400 Student Organization – any organized student group registered with the Florida Atlantic University Division of Student Affairs.
- 203.500 Program - is defined as an entity which receives its operating revenue directly from allocation within the A & S Fee Budget. A program shall provide direct service to the Student Body of Florida Atlantic University. Programs may include but are not limited to: GSA, Student Media Outlets, Program Boards on each campus, Homecoming, Peer Education Team, SAVI, NightOwls, and other entities coordinated and overseen by Student Affairs but paid by A & S Fees.
- 203.600 A & S fee funded departments – A Student Affairs department that receives its operating revenue directly from allocation within the A & S Fee Budget 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 SGAB's financial policy and procedure manual.
  - 204.910 Any alleged acts of fiscal irresponsibility must be reported to the SGAB.
- 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 considered temporary student employees and are bound by the University's regulations and policies governing both temporary and student employees.
- 205.400 All Student Government 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 Clubs and Organizations through Councils of Student Organizations (COSO), departments, services and other activities. This process shall begin in late fall semester and shall end in early spring semester and involves the allocation of funds for the next fiscal year.
- 206.200 The Vice President for Student Affairs submits to the Student Body President preliminary projected figures of enrollment as well as A&S Fee revenue for the next year by the end of the second week in September.
- 206.300 The SGAB shall prepare the budget request forms and funding guidelines for the upcoming fiscal year and have them ready for distribution by the last week in September.
- 206.400 The Chairs of the Houses of Representatives Budget Committee from each Campus must be approved by the end of the first week of October.
- 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 end of second week of October.
- 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 completed budget requests for the upcoming fiscal year shall be the second week in November.
- 206.700 The SGAB shall prepare a draft budget report to determine fixed expenses and present it to the UBAC by the last week of November.
- 206.800 All entities that filed University-Wide budget requests shall be scheduled for a budget hearing during the third and fourth week of November.
- 206.810 The UBAC University-Wide budget request hearings 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 Advisory Boards, 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 first week of December.
- 206.840 The Senate must approve the recommendations of the UBAC by the first week of December.
- 206.900 The Vice President for Student Affairs will update enrollment projections by the first week in the spring semester.
- 207.000 University Budget and Appropriations Committee (UBAC)
  - 207.100 The UBAC shall be the Student Government Committee that recommends to the 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 All members of the Senate (8)
    - 207.230 The Chair of each of the individual Campus House of Representatives Budget Committees (4)
    - 207.240 The Student Body Treasurers (4) – (non-voting)
    - 207.250 The SG Advisor and Director of SGAB (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.
  - 207.400 All committee members shall have full rights to debate.
  - 207.500 The University Budget and Appropriations Committee Duties
    - 207.510 The UBAC shall:
      - 207.511 Review all budget procedures to be used for the preparation

of the budget.

- 207.512 Review the records of the previous year's committee.
- 207.513 Review a report from the SGAB Office on the current year's budget and expenditures.
- 207.514 Determine the allocation for all Student Unions and Campus Recreation departments on all of the FAU Campuses.
- 207.515 Determine the allocation for Student Media Outlets, GSA, Homecoming, and other University-Wide services, programs, and activities.
- 207.516 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 SGAB, Student Government Advisors, and the Student Body President.
- 207.517 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 (CBACs)
  - 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.
  - 208.240 The Treasure Coast Budget & Appropriations Committee (TCBAC) will be responsible for the allocation of funds on the Treasure Coast

Campus.

- 208.300 The SGAB shall prepare a draft budget report to determine fixed expenses and present it to each of the Campus Based Budget and Appropriations Committees by the second week of December.
- 208.400 All entities that filed budget requests shall be scheduled for a budget hearing before their respective CBACs to give the opportunity for requesters to make presentations and to be able to respond to questions from Committee members in the first and second weeks of January.
- 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 The Campus Houses of Representatives must approve the recommendations of their respective CBACs as legislation by the first week of March.
- 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 even number of Members from the Campus House of Representatives
- 209.300 The Campus Treasurer (non-voting)
- 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 first week of December.
- 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 SGAB Office on the current year's budget & 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 five (5) business days prior to the hearings.
  - 210.510 The COSO allocation hearing will be the first hearing scheduled so that the CBAC can notify their respective COSO first so as to help each COSO allocate their budget to the Registered Student Clubs and Organizations within the overall Activity and Service Fee Budget Process timeline.
- 211.000 Approval Process for Activity and Service Fee Budget
- 211.100 Upon approval of the 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 five (5) 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 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 Account

- 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 will be utilized for cash flow needs, enrollment shortfalls, and budgetary emergencies. A Senate bill will be required to release funds from this account.
- 212.300 The A&S Reserve shall be maintained at a level no less than ten (10) percent of the annual budget.
- 212.400 The required contribution into this account will be the first priority of A&S dollars.
- 213.000 Campus Student Union and Campus Recreation Reserve Accounts
- 213.100 Each Student Union and Campus Recreation Facility will set aside a minimum of five (5) percent of the cost of operating the facility based on the data as provided by the FAU Office of Environmental Health and Safety for a replacement and renovation (R&R) account beginning in fiscal year 2007-08 and continuing thereafter, to be transferred no later than June 1 of each fiscal year.
- 213.110 These funds will be used for depreciation of their respective facilities and budgetary emergencies as well as for repair and replacement of furniture and equipment.
- 213.200 There will be two categories of R&R:
- 213.210 Physical Plant – anything with a useful life over five years as defined by the FAU University Controller's Office.
- 213.220 Furniture and Equipment Replacement – anything with a useful life less than or equal to five years as defined by the FAU Controller's Office.
- 213.300 Any expenditure from the R&R account up to \$10,000.00 must be approved by the Facility Director and Facility Advisory Board with notification given to the Student Body President and the Vice President for Student Affairs.
- 213.310 In an emergency, and the absence of other individuals mentioned in 213.300, the Facility Director may expend funds with the approval of the Vice President for Student Affairs.

- 213.400 Any expenditures from the R&R account over \$10,000.00 must be approved by a majority of the group consisting of the Facility Director, Facility Board, the Senate, Student Body President and Vice President for Student Affairs. The Facility Advisory Board shall have only one vote.
- 213.500 The required contribution for R&R will have first priority on the self-generated funds for the Student Union and Campus Recreation facilities. These funds will be reviewed annually by the SG Accounting and Budget Office.
- 213.600 Once a twenty-five (25) percent level of the replacement cost of the facilities has been achieved, the Senate will create a committee to review these funds.
- 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 Clubs and Organizations on each of the 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 Board will be required to make a report to Campus House on a monthly basis in writing or orally.
- 214.500 All funding boards must meet at least once a month as long as funds in their accounts exist.
- 215.000 Budget Allocation Process for Registered Student Clubs and Organizations
- 215.100 The CBACs will notify the COSO Directors of the total COSO allocation for the next year no later than the third week of January.
- 215.200 COSOs will hold hearings for each Registered Student Club or Organization that submitted a budget request no later than the last week of January.
- 215.300 COSOs will hold public meetings to decide each Registered Student Club or Organization's A&S Fee fund allocation by the second week of February and will submit the overall COSO allocation and budget to the respective CBAC at that time.
- 215.400 The CBAC will then submit the COSO allocations as part of the Campus Based Budget legislation to their respective Campus House of Representatives.

216.000 The following timeline will be followed for Spring 2007:

- 216.100 Due to the condensed timeframe involved in the construction of the 2007-2008 Activity and Service Fee Budget the following timeline of activities is hereby articulated.
- a. Vice President for Student Affairs meets with the Student Body President to discuss A & S revenue projections and budget priorities for campus life – March 26-30, 2007.
  - b. Budget request forms will be available for University Wide and Campus Based requests by March 26, 2007.
  - c. COSO Club requests will be available by March 29, 2007.
  - d. Campus Houses of Representative select a Chair for their Budget Committee, nominated from the House and approved by majority vote by April 6.
  - e. The Student Body President calls first meeting of the University Wide Budget and Appropriations Committee and shares the draft budget for 2007-2008 during the week of April 9, 2007.
  - f. Budget requests will be due for University Wide, Campus & COSO allocations by April 6, 2007 at 5 p.m.
  - g. The University Wide and Appropriation Committee may hold hearings and/or release a draft budget to the public for comment and will determine Campus Budget Allocations between April 9 and 20, 2007.
  - h. The University Wide and Appropriation Committee will prepare legislation of the 2007-08 budget for Senate approval by April 27, 2007.
  - i. The COSO on each campus will meet to hear requests between April 9 and 20, 2007.
  - j. The Campus Based Budget and Appropriation Committees may hold hearings and release a draft campus budget to the public for comment between April 9 and 20, 2007.
  - k. The Campus Based Budget and Appropriation Committees prepare legislation for the budget and approval by the Houses of Representatives between May 14 and 25, 2007.
  - l. Final Campus Based Budgets will be approved by the Houses of

Representatives by May 25, 2007.

- m. The Campus Governors will approve and forward their respective campus budget legislation to the Student Body President for final approval between May 25 and 30, 2007.
  - n. All budgets will be compiled into one document for submission to the Vice President for Student Affairs and University President for approval by May 31, 2007.
  - o. Final approval from Board of Trustees will occur in June, 2007.
- 216.200. This Chapter 216.000 shall only apply to the budget determination for the FY 2007-2008 budget and shall sunset on July 1, 2007.

Enacted October 2007, Revised July 18, 2008.