

Florida Atlantic University

Student Government Statutes

Title II - Fiscal and Finance

200.000 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 Activity & Service Fee – The term "activity and services fee" as used in this chapter, refers to the activity and service fee as explained in Florida State Statute 1009.24, charged to all students registered with Florida's State University System. Each university board of trustees shall establish a student activity and service fee on the main campus of the university. The university board may also establish a student activity and service fee on any branch campus or center.

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) (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.

203.700 Rider Clauses – Legislative clauses that prevent departments from using reappropriated funds provided to them by their respective legislative body for anything other than what is specified in the reappropriation legislation.

203.800 Budget – Complete plan pertaining to a department’s anticipated financial expenditures for a given period or purpose, as well as the proposed/requested sources to support such funding.

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 Budget And Appropriations Process

206.100 The University-Wide Budgets and Appropriations Committee (UBAC) shall be charged with the responsibility of allocating A&S fees to university-wide accounts managed by both Student Government and Student Affairs on an annual basis.

206.110 The UBAC shall be responsible for providing budgetary and allocation recommendations pertaining to university-wide, facility, revenue, and reserve accounts to the Student Senate for approval.

206.120 The UBAC shall be responsible for allocating funds to the three campus CBACs, all of which will be responsible for distributing the funds to their respective campus-based departments.

206.200 Organization and Composition of the UBAC

206.210 The Student Body Vice President shall serve as the Chairperson of the UBAC, and shall only vote in the event of a tie.

206.220 The Student Government Chief Financial Officer shall serve as the Vice Chair for the UBAC and as Chair in the absence of the Student Body Vice President.

- A. The Student Government Chief Financial Officer shall serve as a voting member on the UBAC, unless acting as the Chair of the UBAC.
- 206.230 Each campus-specific treasurer (3) shall serve as a voting member on the UBAC.
- 206.240 Each campus-specific CBAC Chairperson (3) shall serve as a voting member on the UBAC.
- 206.250 Three (3) Student Body Senators, each representing the Boca, Broward, and Jupiter campuses respectively, shall serve as voting members on the UBAC.
- 206.260 A Student Government and ASAB advisor shall be present in an advisory capacity at all times during the UBAC deliberations.
- 206.300 UBAC Process Timeline
- 206.310 The Student Government Budget Timeline shall be updated by ASAB on an annual basis.
- 206.320 All UBAC and CBAC account managers shall be required to submit budget requests in accordance with ASAB's budget timeline.
- 206.321 If a UBAC or CBAC account manager fails to submit a budget request within ASAB's budget timeline, the ASAB office shall reference the budget request from the previous fiscal year when compiling the total budget request.
- 206.330 Account managers shall include written justifications for all of the 'line-itemized' funds being requested in the budget request.

- 206.340 All University-Wide Program Account managers shall submit an anticipated expenditure amount for the Fall and Spring semesters provided to them by the UBAC, with the exception of Senate Contingency.
- 206.350 The Vice President of Student Affairs shall update enrollment projections in accordance with ASAB's budget timeline.
- 206.400 Upon the confirmation of a CBAC Chairperson from each Campus House of Representatives, the SG President shall be authorized to call the first UBAC meeting in accordance with the Student Government Budget Timeline.
- 206.500 Following the first UBAC meeting, the UBAC Chair shall be responsible for scheduling an in-person and/or virtual tour(s) of A&S funded facilities.
- 206.510 Campus tours shall serve as opportunities for the UBAC to question departmental representatives and allow UBAC members from different campuses to gain an understanding of departments on other campuses.
- 206.600 Following tours of A&S funded facilities, the UBAC Chair shall schedule hearings and deliberations for all university-wide accounts reviewed by the UBAC in accordance with ASAB's budget timeline
- 206.610 UBAC hearings shall allow account managers to provide an in-depth explanation of their budget request and shall allow the UBAC to address any questions pertaining to the budget request.
- 206.700 UBAC Deliberations
- 206.710 The UBAC shall deliberate on the Boca Campus, and video conferencing options must be made available for UBAC representatives and the public.

- 206.711 UBAC members virtually attending deliberations shall videoconference from the SG offices or another location approved by the respective SG advisors.
- 206.720 The UBAC shall deliberate on each account for no more than 10 minutes unless a motion is passed to extend time for deliberation
- 206.730 The UBAC shall be provided with budgetary documents and information (e.g., excel spreadsheets, PowerPoints, QuickBooks reports) as a means to facilitate committee deliberations.
- 206.740 The UBAC shall approve of an anticipated expenditure target for both the Fall and Spring semesters for each University-Wide Program account, with the exception of Senate Contingency.
- 206.741 Each University-Wide Program Account may spend more than the anticipated amount each semester, so long as the account does not enter into a deficit.
- 206.750 In the event a University-Wide Program Account spends less than the anticipated amount for the semester, the difference of the anticipated amount and the amount spent shall be reallocated by the Student Government Chief Financial Officer to Senate Contingency before the start of the next semester.
- 206.760 Upon the conclusion of the UBAC deliberations, members of the UBAC shall prepare Student Senate legislation containing the committee's recommendations for each university-wide account.

206.800 Upon the passing and approval of the UBAC legislation by the Student Senate, the UBAC chair shall notify each CBAC of their approved allocation amount in preparation for CBAC hearings and deliberations.

206.900 Activity and Service Fee Recommendation

206.910 A committee composed of the Vice President of Student Affairs, the Director/Assistant Director of ASAB, the Student Government Advisor(s), the Student Government Chief Financial Officer, the three campus-based Treasurers, the three campus Governors, the three campus House Speakers, the Student Body Vice President, and the Student Body President shall be required to meet annually to evaluate whether an A&S fee increase per credit hour is budgetarily necessary.

208.000 Campus Based Budgets and Appropriations Process

208.100 Each Campus-Based Budget and Appropriations Committee (CBAC) shall be charged with the responsibility of allocating A&S fees to campus-based accounts managed by both Student Government and Student Affairs on an Annual Basis.

208.110 Each CBAC shall utilize budgetary documents including, but not limited to, committee reports from previous years, ASAB expenditure reports, and budget request sheets to facilitate the deliberation process.

208.120 Each CBAC shall be responsible for providing budgetary recommendations pertaining to campus-based accounts to their respective Campus House of Representatives.

208.200 Organization and Composition of the CBAC

- 208.210 Each CBAC Chairperson shall oversee their respective Committee and shall only vote in the event of a tie.
- 208.220 Each Campus Treasurer shall serve as the Vice-Chair for the CBAC and as Chair in the absence of the prior Chairperson.
- 208.221 Each Campus Treasurer shall serve as a voting member on the CBAC, unless acting as the Chairperson of the committee, where they shall only vote in the event of a tie.
- 208.230 An odd number of House of Representatives members, in addition to the CBAC Chairperson, between three to five (3 to 5) shall be appointed to serve as voting members on each respective CBAC.
- 208.231 The CBAC Chair shall be responsible for interviewing Representatives for the CBAC, and shall nominate the Representatives to each campus's respective audit and finance committee for approval.
- 208.232 CBAC Members shall be responsible for attending all meetings and hearings; should a member accumulate more than two unexcused absences, they will be immediately discharged from the CBAC and a replacement shall be appointed by the campus House Speaker and confirmed by the CBAC.
- 208.240 A Student Government and ASAB advisor shall be present in an advisory capacity at all times during the CBAC deliberations.
- 208.250 If a Campus House of Representatives has no or too few sitting members and cannot convene CBAC following the aforementioned guidelines, the following process shall be followed.

- 208.251 The Campus Governor and Student Government Advisor for the campus shall notify in writing the SG President, SG Vice President, Student Body CFO, Student Body Chief Justice, and the VPSA or their designee of the failure/inability to convene a CBAC.
- 208.252 The Student Body President or their designee shall form an Emergency CBAC committee.
- 208.253 The Campus Governor, Campus Treasurer, and Student Body CFO must have the option to join the Emergency CBAC Committee.
- 208.254 The Student Body President may not serve on the Emergency CBAC Committee.
- 208.255 The Student Body President or their designee will select up to two additional members for the Emergency CBAC Committee, who must either be from a University-Wide position or in a position based on the campus for which the Emergency CBAC Committee is called.
- 208.256 Once convened, the Emergency CBAC Committee will be chaired by the Campus Treasurer and will follow all aforementioned procedures relating to CBAC.
- 208.257 The recommended budget appropriation from the Emergency CBAC Committee will be sent to the University-Wide Senate for approval via a majority vote of Senators.
- 208.258 The budget will then follow all relevant statutes regarding the approval of the budget.

208.260 If a CBAC cannot be formed, and there is no CBAC chair to represent the campus in question, the campus leaders/SG advisor may submit a student from that campus to serve on the UBAC as a representative for the emergency CBAC committee.

208.261 This student shall be approved at the UBAC's first meeting and voted on by the existing UBAC members, with approval requiring a simple majority of present members.

208.300 CBAC Process Timeline

208.310 Upon the passing and approval of the UBAC recommendation by the Senate, SG President, and Vice President of Student Affairs, each CBAC Chairperson shall be authorized to call the first meeting of the CBAC process.

208.311 ASAB shall be required to provide one weeks' time in between the signing/approval stages of the UBAC recommendation and the beginning of the CBAC Process within The Student Government Budget Timeline.

208.320 The Boca Raton Budget and Appropriations Committee (BRBAC) shall be responsible for recommending budgetary allocations to the Boca Campus House of Representative.

208.330 The MacArthur Budget and Appropriations Committee (MBAC) shall be responsible for recommending budgetary allocations to the MacArthur Campus House of Representative.

- 208.340 The Broward Budget and Appropriations Committee (BBAC) shall be responsible for recommending budgetary allocations to the Broward Campus House of Representative.
- 208.400 Following the first CBAC meeting(s), each CBAC chair shall be responsible for scheduling Committee hearings that allow each campus's respective account managers to present their budgetary requests.
- 208.410 Each CBAC Chair shall obtain the availability of their respective campus's account managers, and notify presenters of their scheduled hearings at least 72 hours in-advance of the designated hearing time.
- 208.500 All Campus-Based Program account managers shall submit an anticipated expenditure amount for the Fall and Spring semesters provided to them by the respective CBAC, with the exception of the respective campus House Contingency.
- 208.600 Following the CBAC hearings, each CBAC Chair shall be responsible for scheduling deliberations in order to recommend budgetary allocations for each campus's respective A&S accounts.
- 208.610 Each CBAC shall deliberate on each account for no more than 10 minutes unless a motion is passed to extend time for deliberation
- 208.620 Each CBAC shall be provided with budgetary documents and information (e.g., excel spreadsheets, PowerPoints, QuickBooks reports) as a means to facilitate committee deliberations.

208.630 Each CBAC shall approve of an anticipated expenditure target for both the Fall and Spring semesters for each Campus-Based Program account, with the exception of the respective campus House Contingency.

208.640 Each Campus Based Account may spend more than the anticipated amount each semester, so long as the account does not enter into a deficit.

208.650 In the event a Campus Based Program Account spends less than the anticipated amount for the semester, the difference of the suggested amount and the amount spent shall be automatically reallocated by the campus Treasurer to its respective campus House Contingency before the start of the next semester.

208.700 Upon the conclusion of each CBAC's deliberations, members of each CBAC shall prepare legislation containing committee recommendations for each campus-based account to their respective Campus House of Representatives.

209.000 Activity & Service Fee Budget Approval Process

209.100 Upon the passing of the UBAC recommendation through the Student Senate, the legislation shall be forwarded to the Student Body President, followed by the Vice President of Student Affairs.

209.110 Upon the vetoing/rejection of the UBAC recommendation by the Student Senate, the Student Body President, or the VPSA, several courses of action are available for the Senate to take.

209.111 If the Senate fails to pass the UBAC legislation after its initial proposal, the Senate shall make amendments to the UBAC legislation, as seen fit.

209.112 If the Student Body President is to veto the UBAC legislation, the Senate has the power to either make amendments to the vetoed legislation or exercise presidential overriding powers as set forth in 407.315. Upon failing to garner enough votes to override the presidential veto, the Senate must make amendments to the UBAC legislation, as seen fit.

209.113 If the VPSA vetoes the UBAC legislation, the Senate must make amendments to the UBAC legislation, as seen fit.

209.114 In the scenario that the UBAC legislation fails to pass at the Senate level after attempts to amend the bill are made, the Student Body President shall call two emergency meetings via Executive Order powers, as set forth in 500.525; an emergency UBAC meeting to be held within (3) days of the legislation failing to pass through the Senate with amendments; and an emergency Senate meeting scheduled approximately one (1) week after the UBAC legislation failed to pass through the Senate with amendments.

209.115 Following the calling of an emergency UBAC meeting by the Student Body President, the UBAC will have no more than one (1) day to make amendments to the initial budget recommendation and resubmit legislation to the Senate.

209.116 If the Senate fails to pass amended UBAC legislation after completing the statutory procedures set forth in 209.110, the UBAC's amended budgetary recommendation will bypass the Senate and be forwarded to the Student Body President.

- 209.117 Upon receipt of the amended UBAC budgetary recommendation, the Student Body President must formally approve of the exact same amended recommendation via an Executive Order; the Executive Order must indicate the specific adjustments made to the initial UBAC recommendation that are reflected on the amended UBAC recommendation.
- 209.118 Upon the Student Body President's approval of the amended UBAC budget via Executive Order, the recommendation will be forwarded to the VPSA for approval.
- 209.119 If for any reason the Senate is unable to pass the amended UBAC legislation due to failure to meet Quorum, the amended recommendation will follow the same approval process as set forth in 209.117.
- 209.200 Upon the VPSA's approval of the UBAC budget, ASAB shall compile budget worksheets for the BRBAC, MBAC, and BBAC.
- 209.300 Upon the passing of each CBAC recommendation through the respective Campus House of Representatives, each legislation shall be forwarded to the respective Student Body Governor, followed by the Student Body President, followed by the Vice President of Student Affairs.
- 209.310 Upon the vetoing/rejection of the CBAC recommendation by the respective Campus House of Representatives, the respective Student Body Governor, the Student Body President, or the VPSA, several courses of action are available for the respective House of Representatives to take.

- 209.311 If a House fails to pass its CBAC legislation after its initial proposal, the House shall make amendments to its CBAC legislation, as seen fit.
- 209.312 If the Student Body Governor or President is to veto a House's CBAC legislation, the House has the power to either make amendments to the vetoed legislation or exercise gubernatorial/presidential overriding powers as set forth in the House's respective campus-based statutes or 407.315. Upon failing to garner enough votes to override a gubernatorial or presidential veto, the House must make amendments to the CBAC legislation, as seen fit.
- 209.313 If the VPSA vetoes the CBAC legislation, the House must make amendments to the CBAC legislation, as seen fit.
- 209.314 In the scenario that the CBAC legislation fails to pass at the respective House level after attempts to amend the bill are made, the respective Student Body Governor shall call two emergency meetings via Executive Order powers, as set forth in 500.525; an emergency CBAC meeting to be held within (3) days of the legislation failing to pass through the House with amendments; and an emergency House meeting scheduled approximately one (1) week after the CBAC legislation failed to pass through the House with amendments.
- 209.315 Following the calling of an emergency CBAC meeting by the Student Body Governor, the CBAC will have no more than one (1) day to make amendments to the initial budget recommendation and resubmit legislation to the respective House.

- 209.316 If the House fails to pass amended CBAC legislation after completing the statutory procedures set forth in 209.310, the CBAC's amended budgetary recommendation will bypass the House and be forwarded to the Student Body Governor.
- 209.317 Upon receipt of the amended CBAC budgetary recommendation, the Student Body Governor must formally approve of the exact same amended recommendation via an Executive Order; the Executive Order must indicate the specific adjustments made to the initial CBAC recommendation that are reflected on the amended CBAC recommendation.
- 209.318 Upon the Student Body Governor's approval of the amended CBAC budget via Executive Order, the recommendation will bypass the Student Body President and be forwarded to the VPSA for approval.
- 209.319 If for any reason a House is unable to pass the amended CBAC legislation due to failure to meet Quorum, the amended recommendation will follow the same approval process as set forth in 209.316.
- 209.400 Upon the VPSA's approval of the CBAC budget(s), the VPSA Office shall approve the annual Budget and Appropriations recommendation and forward it to the University President for final approval.

210.000 University-Wide Activity & Service Fee Reserves

- 210.100 Campus Recreation facilities, Student Union facilities, and the VPSA shall all possess Activities & Service fee reserve accounts purposed for emergency expenditures, facility repairs and replacement, and general maintenance.

- 210.200 Any deposit request pertaining to an Activity & Service reserve account must be approved during the University-wide budget process.
- 210.300 Upon an account manager requesting an A&S deposit into their respective reserve account, the UBAC shall be responsible for determining the allocation amount.
- 210.310 If an account manager were to request a deposit into their respective reserve account, approving their deposit request would reduce the total A&S allocations available to the UBAC.
- 210.400 Prior to authorizing deposit requests to the reserve accounts, the UBAC shall ensure that the VPSA's reserve budget does not exceed ten (10) percent of the total annual A&S budget.
- 210.410 If the VPSA reserve account balance equates to ten percent of the annual budget and no withdrawal requests are submitted by the VPSA, the UBAC shall not have the ability to approve any reserve deposits to that respective account during that particular budget and appropriations process.
- 210.500 Any withdrawals made by Campus Recreation or Student Union(s) below \$25,000 must be approved by the Facility Director and the VPSA.
- 210.600 Any Campus Recreation reserve expenditure of \$25,000 or more must receive approval from the Director of Campus Recreation, the Campus Recreation Advisory Board (CRAB), and the VPSA.
- 210.700 Any Boca Student Union reserve expenditure of \$25,000 or more must receive approval from the Director of the Student Union, the Student Union Advisory Board (SUAB), and the VPSA.

210.800 If either the CRAB or the SUAB cannot convene due to a lack of quorum, the respective Facility Director may follow through with a reserve expenditure of \$25,000 or more upon receiving approval from the respective Student Body Governor and the VPSA.

210.900 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.

211.000 University-Wide Activity & Service Fee Revenue Accounts

211.100 Activity & Service fee revenue accounts shall be available to departments that project to earn revenue through student activities and involvement.

211.110 The following departments are permitted to request Activity & Service fee allocations through revenue accounts:

211.111 Owl Radio Station

211.112 Owl TV Station

211.113 University Press

211.114 Student Government Program Board

211.115 Student Government Homecoming

211.116 Student Government (Legislative)

211.117 Diversity and Multicultural Affairs

211.118 Student Government Boca S.A.V.I.

211.119 Student Government University Mascot

211.1110 Student Government Night Owls

- 211.200 Revenue account managers shall only be required to submit a budget request to the UBAC if they are requesting A&S funds.
- 211.210 If a revenue account manager is not requesting A&S funds from the UBAC, they shall still be required to submit an estimate of their account expenses and generated revenue when submitting a budget to Student Affairs.
- 211.220 Upon an account manager requesting A&S funds to be allocated to their respective revenue account, the UBAC shall be responsible for determining an appropriate allocation for the account.
- 211.300 The Student Government Revenue account shall be utilized for miscellaneous expenditures that the UBAC would, otherwise, not allocate funds for; rather, Student Government Revenue funding shall come in the form of Senate reappropriations.
- 211.310 The Student Government Revenue account shall be able to recycle allocated funds between different fiscal years.
- 211.320 The Student Government Chief Financial Officer shall serve as the account manager for the Student Government Revenue account.
- 211.400 The UBAC shall be responsible for determining the budget of the Student Government Revenue account; note, the UBAC shall not be responsible for allocating Activity & Service fees into the Student Government Revenue account.
- 211.410 The UBAC must create a budget for the student Government Revenue account prior to the Student Senate allocating any sum of money into the account.
- 211.500 The Student Government Revenue Account shall be used only for emergency expenditures, the continuation of active Student Government projects that are not

supported by a particular TAG, or the reservation of funding for future Student Government projects.

211.510 The Student Government Revenue ‘budget’ recommended by the UBAC is not an allocation; instead, it shall be a blank budget structure that is proposed by the UBAC in order to provide the Student Senate with the ability to reappropriate funds from the active fiscal year into the Revenue account to be recycled into the following fiscal year.

211.520 If the UBAC chooses to budget zero dollars to the Student Government Revenue account, the Student Senate shall not have the ability to reappropriate funds from the active fiscal year into the Revenue account to be recycled into the following fiscal year.

211.600 Upon the approval of the UBAC legislation - and with that, an approved Student Government Revenue budget - the Student Senate shall have authorization to reappropriate funds from the active fiscal year into the Student Government Revenue account for the purpose of utilizing them during the next fiscal year.

211.610 The UBAC’s legislative recommendation regarding the Student Government Revenue account to the Senate shall always require a legislative rider, containing a specific deadline for when the budgeted funds must be utilized by.

211.620 If Student Government fails to utilize the funds placed in Student Government Revenue by the deadline set forth in the legislative, the funding shall immediately revert to the Unallocated account by ASAB.

211.700 The Student Senate shall allocate an amount of funds from the active school year that is equivalent to the Student Government Revenue budget approved by the UBAC; an allocation that exceeds the budget will not be recycled between fiscal years, and will revert to unallocated.

211.800 The Student Senate shall allocate funds from the Senate Contingency into the Student Government Revenue account by the final Senate meeting of the Spring semester.

211.900 The Student Senate shall be responsible for ensuring that enough funds exist within the Senate Contingency account that would allow for a full reappropriation of funds into the Student Government Revenue account.

211.910 If the Student Senate does not allocate funds into the Student Government Revenue account by the final Senate meeting of the Spring semester, the budget approved by the UBAC will revert to \$0 for the following fiscal year.

212.000 Council of Student Organizations

212.100 A COSO shall exist on the Boca, Broward, and MacArthur Campuses, and shall receive separate allocations through each campus's respective CBAC process.

212.200 Each COSO shall be responsible for providing funding to Registered Student Organizations (RSOs) on their respective campus.

212.300 Each COSO shall enforce procedures and guidelines in accordance with both their respective campus's statutes and ASAB's financial policy and procedure manual.

212.400 Upon authorization from the respective Campus House of Representatives, each COSO shall be notified of their budget allocation for the following fiscal year and begin their allocation process.

212.500 Each COSO shall hold account hearings and deliberations that allow RSOs to present their budget request to the department, in accordance with the budgetary timelines specified by COSO.

212.600 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.

213.000 Fiscal Procedures with Legislation

213.100 All legislation passed involving A&S fee spending or reappropriation shall adhere to ASAB's financial policy and procedure manual.

213.200 All legislation passed involving A&S fee spending shall indicate the overhead costs associated with the purchase expense, which should be an additional 2.8% on top of the baseline cost of purchase.

213.300 A notice sent to the Student Court of a failure to comply with fiscal restrictions set by a rider clause shall result in fiscal sanctions being issued to the legislative body or department violating the rider statement, contingent on a decision made by the Student Court.

213.400 The Student Senate shall have the highest authority on all financial procedures pertaining to university-wide budgets and accounts, as set forth in statute 410.100.

213.500 Each Campus House of Representatives shall have the highest authority on all financial procedures pertaining to campus-based budgets and accounts, as set forth in statute 410.200.

214.000 Anticipated Semester Expenditures

214.100 As set forth in statutes 206.740 and 208.530, the UBAC and CBAC(s) shall approve of an anticipated expenditure target for both the Fall and Spring semesters for all A&S funded accounts, excluding reserves and revenue accounts.

214.200 During the fiscal year, each University-Wide Account may spend more than the anticipated expenditure target each semester, so long as the account does not enter into a deficit.

214.300 In the event a University-Wide Program Account spends less than the anticipated amount for the semester, the difference of the anticipated amount and the amount spent shall be reallocated by the Student Government Chief Financial Officer to Senate Contingency before the start of the next semester.

214.400 During the fiscal year, each Campus-Based Account may spend more than the anticipated expenditure target each semester, so long as the account does not enter into a deficit.

214.500 In the event a Campus-Based Program Account spends less than the anticipated amount for the semester, the difference of the anticipated amount and the amount spent shall be reallocated by the Campus Treasurer to the respective House Contingency before the start of the next semester.

LS 15, SGSSB 2021-19

LS 16, SGSSB 2021-28

LS 17, SGSSB 2022-32