

BUDGET MANAGEMENT: PROCEDURES & TERMINOLOGY

I. GENERAL LANGUAGE:

- A. The Association.** Associated Students, California State University, Los Angeles (Cal State L.A.), Incorporated, is a non-profit auxiliary corporation at Cal State L.A. All students regularly enrolled at Cal State L.A. are members of the Associated Students, Inc. (A.S.I.). Each student contributes an Associated Students, Inc. student body fee to support the operation of the organization and campus-wide programs and activities which supplement and enrich students' educational experience at Cal State L.A.
- B. Decision making.** A.S.I. is governed by a student elected Board of Directors. The A.S.I. President serves as Chair of the Board of Directors. The Board of Directors acts on all financial matters upon recommendations from the A.S.I. Finance Committee. These actions are then forwarded to the President of the University or his/her designee for confirmation. So, the typical flow of decision making begins with the A.S.I. Finance Committee; moves to the A.S.I. President and Board of Directors, and then to the University President. Unless otherwise noted in legislation all Board of Director actions related to financial matters are considered in effect upon adjournment of the meeting in which they are made.
- C. The fee.** The A.S.I. Fee (or student body fee) is collected by Cal State L.A. from virtually all regularly enrolled students. The current student activity fee has not been adjusted since 1999. The current fee collected equals \$26.88 per student in the fall semester and \$26.87 per student in the spring semester. The overall fee level and some of the allocations of that fee have been established through student referenda and are enacted through the annual budgeting process. Other allocations are established through the annual budgeting process. The budget is available in the A.S.I. Administrative Office in the U-SU, Room 203, or on line at <https://www.asicsula.org/about-us/financials/budgets>.
- D. Authority.** The authority for this system comes from Title V. of the California Education Code, which can be found at the A.S.I. Administrative Office. It is clarified through Executive Orders of the California State University system, which can be found at <http://www.calstate.edu/eo/EO-1054.html>. On the Cal State L.A. campus, the system is a part of the Operating Agreement between the A.S.I. and the University, a copy of which can be found in the A.S.I. Administrative Office U-SU 203. The [A.S.I. Bylaws](#), [A.S.I. Budgetary Control Policy 212](#), [Finance Committee Code of Procedures Policy 201](#), and Funding Guidelines Policy 204 further define the allocation processes; they can be found via this link [Policy 204](#).

Budgeting and expenditures through the Associated Student, Inc. fee must be in consonance with local, state, and federal laws, the CSU System, and Cal State L.A. policy, and A.S. I. Bylaws, and policies. This document and the A.S.I. Policies and Code of Procedures on Finance govern 2016-2017 fiscal year budget.

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II. ALLOCATION PROCESSES:

- A. Annual allocation process.** This process establishes the general A.S.I. budget which operates on a July 1 to June 30 fiscal year. The University President has the right of review and approval of such budgets. The annual budget approval timeline is to be distributed by the Executive Director upon review and approval by the A.S.I. President and V.P. for Finance.

It is the responsibility of the A.S.I. President, V.P. for Finance, and Executive Director to assess current year spending patterns and develop a recommended budget for consideration by the Finance Committee.

These recommendations must be informed based on communications with various operating areas within A.S.I. (Administrative Office, Student Service Center, Programming, & Student Government) and departments outside of A.S.I. (Anna Bing Arnold Children's Center, EOP, EPIC, etc.).

The A.S.I. Executive Director with the support of the V.P. for Finance and A.S.I. President will present a detailed summary of A.S.I. area budgets to the Finance Committee.

The Finance Committee will approve and recommend a balanced budget consideration to the A.S.I. Board of Directors. If approved it is to be sent out to the University President for final review and approval.

- B. A.S.I. Trailer System.** A.S.I. now operates on an annual trailer fund from the prior year activity fees. We now are able to operate each year with more fiscal certainty.

During the Quarterly Budget Review, the Executive Director, A.S.I. President, and VP for Finance monitor budget versus actual and projected revenues and expenditures. Upon completion of the budget review, any identified excess revenue from student activity fees will be recommended for deposit in the trailer system account.

- C. Enrollment.** Next year's annual budget will be based upon enrollment projections established by the A.S.I. Executive Director as a part of the annual budget process and consistent with institutional projected enrollment.

When the projected enrollment for the next fiscal year does not exceed current year enrollment/total revenue, the A.S.I. will need to be adjusted downward to reflect the projected shortfall in revenue.

When enrollment exceeds projections for the next fiscal year, the unanticipated revenue is redistributed within the A.S.I. budget.

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- D. **General.** The Associated Students, Inc. fee is used to fund events, programs and services that first and foremost server the student body and community at Cal State L.A. A.S.I. funds its own programs and services and those of recognized organizations and Cal State L.A. departments. Funding received through the A.S.I. for a program, service, organization, or departments in no way assume any tort, financial or other liability for any activity funded through the A.S.I. fee. The Associated Students, Inc. assumes no tort, financial or other liability for events, services or programs produced, coordinated or supported by persons, organizations or departments which it might otherwise fund.

Funding is generally available during the July 1-June 30 fiscal year. Any allocation left unspent rolls over into the A.S.I. Trailer System.

V. REQUESTS FOR BUDGET AMENDMENTS: NEW FUNDING, TRANSFER OR CHANGE OF PURPOSE

A. General

1. After its initial approval in spring of the prior year, the Associated Students, Inc. annual budget can be amended during the 3&9, 6&6, or 9&3 Budget Review Process.
 - a. Additional funding, typically coming from other sources, can increase the size of the budget.
 - b. Funds can be transferred between and among departments and accounts.
 - c. The purpose for which funds were originally allocated can be changed to another purpose.
2. The Finance Committee typically reviews and approves all budget amendment requests.
3. The A.S.I. Board of Directors approves all financial matters upon a recommendation from the A.S.I. Finance Committee.

- B. **Budget categories.** All expenses are made from the following categories or account clusters.

General Accounts for all accounts except Student & University Support:

1. Operating Expenses (Supplies & Services)
2. Personnel Expenses (Staff & Student Salaries & Benefits)
3. Dues & Subscriptions (Auxiliary Organization Association, etc.)
4. Technology (Computer, phones, copiers, etc.)
5. Travel (professional development)

Specific Accounts:

Administration Budget:

1. Memo of Understanding (MOU), Operating Agreements, & Contracted Services.
2. Auditing & Accounting Services
3. Insurance, Legal Services, Fee Collection Services

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4. Lease Chargeback's (Utilities & Custodial)
5. Bank Charges
6. Staff Development
7. Human Resources & Payroll
8. Revenue (Locker, Laptop, Movie, and Amusement Park)
9. Capital Equipment

Student Government Budget:

1. Marketing, Advertisement, & Hospitality
2. Leadership Development
3. Awards Dinner & Inauguration
4. Grant-In-Aid
5. Student Government Travel CSSA
6. A.S.I. President's Budget

Student & University Support:

1. Revenue (Interest Income & Investments)
2. Student Organization Direct Funding
3. Programming & Advocacy
4. Committee Permits
5. Student Book Voucher Program
6. Leadership Development
7. Marketing & Advertisement
8. University Support – Anna Bing Children's Center, Educational Opportunity Program (EOP), Educational Participation in Communities (EPIC)

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