

SELF-SUPPORT ORGANIZATIONS ANNUAL BUDGET REVIEW AND APPROVAL

OBJECTIVE AND PURPOSE

The objective is to establish an annual review process for Self-support units' annual budgets to ensure that the Self-support units are meeting the CSU's requirement of good standing and to meet debt obligations in accordance with CSU policies and make recommendation to CFO for President's approval.

POLICY SCOPE

EO 1059 (Utilization of Campus Auxiliary Organization), establishes the CSU policy for appropriate use of campus auxiliary organizations and augments and supplements all other existing CSU policies pertaining to auxiliary organizations.

Campus Oversight of Auxiliary Organizations

- A. Campus auxiliary organizations shall not operate outside the regulation and oversight of the campus.
- B. The campus president is responsible and accountable for prudent judgment in the utilization of campus auxiliary organizations, for ensuring the fiscal viability of campus auxiliary organizations, and for compliance with applicable CSU policies.
- C. The campus Chief Financial Officer (CFO) shall be the primary responsible campus official in respect to administrative compliance and fiscal oversight of campus auxiliary organizations.

Accordingly, the University Budget Office will undergo a budget review process with Auxiliary Organization each year. Following are the key dates (see APPENDIX for each unit's budget preparation and approval timeline):

June: The Budget Office sends the budget templates to the respective self-support units.

July: The self-support units prepare and forward their respective budget (*with current fiscal year's actual Year-end data*) for the Budget Office's review.

August – September: The Budget Office prepares an Annual Budget Review and forwards the analyses to the CFO.

October – Self-Support Budget review packet is presented to the President's Cabinet.

CSUSB Self-Support Entities:

- College of Extended and Global Education (CEGE):
- Student Health Center and Counseling & Psychological Services
- Department of Housing and Residential Education (DHRE)
- Parking and Transportation Services
- Associated Students, Inc (ASI)
- CSUSB Philanthropic Foundation
- Santos Manuel Student Union and Recreation Center (SMSU)
- University Enterprise Corporation (UEC)

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ROLES, RESPONSIBILITIES, AND AUTHORITY

The following are general levels of authority associated with the Budget Review Process of Auxiliaries:

Associate Vice President of Finance and Administration Services is responsible for enforcing the Auxiliary Organizations' budget review procedure under the leadership of the Finance Technology and Operations (FTO) Vice President/CFO.

Executive Director of Budget & Resource Management is responsible for reviewing Self-support budget with the respective entities and preparing the Annual Budget Review for each Self-support budget for CFO's review and President's approval.

RESOURCE AND REFERENCE MATERIALS

- [Education Code Section 89900](#)
- [Title 5 42500 Functions of Auxiliary Organization](#)
- [EO 1059 Utilization of Campus Auxiliary Organizations](#)
- [EO 994 Viewing: Financing and Debt Management Policy; Project Development and the Systemwide Revenue Bond Program](#)

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APPENDIX

Budget Preparation and Approval Process Timeline

ENTERPRISE ENTITIES' BUDGET REVIEW PROCESS

College of Extended and Global Education (CEGE)

- **June** – Academic Year (Fall/Spring) fee approval by the President
- **June** - Estimated fee revenues sent to the Chancellor's Office
- **July (late)** – Fiscal Year budget submission (with prior year's actual data) to the Budget Office

Student Health Center and Counseling & Psychological Services

- **March/April** - Health Center estimates the fiscal year revenue based on IR's projected enrollment.
- **April** - Prepared its initial fiscal year budget and sends it over to VP Student's Affairs for review.
- **May/June** - Finalize its fiscal year budget with additional changes.
- **July (late)** - Health Center sends final budget (with prior year's actual data) to the University Budget Office

Department of Housing and Residential Education (DHRE)

- **October/November** – Proposed housing rates to AVP and Dean of Students, Division of Student Affairs for review and approval.
- **February 1st** – Release the academic year rates and open application process.
- **March/April** – Mandatory meal plan rates are finalized and published (meal plan rates are not determined by DHRE)
- **May/June** – Finalized the fiscal year budget.
- **July (late)** – DHRE sends final budget (with prior year's actual data) to the University Budget Office

Parking and Transportation Services

- **January/February** - Proposed parking rates to the VP of FTO/CFO for review and approval.
- **March/April** - Review and Approval by the President's Cabinet
- **May/June** - Any update on Parking rates is published for the upcoming semester.
- **May/June** - Finalize the fiscal year Parking budget.
- **July (late)** - Sends final budget (with prior year's actual data) to the University Budget Office.

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Associated Students Inc. (ASI)

- **Feb-March** – Prepare draft budget.
- **March** - Present drafts of budget to Finance committee
- **April** - Present budget to the Board of Directors (BOD)
- **May** - Finalize any additional changes and present them to the BOD for approval.
- **July (late)** - Send budget (with prior year's actual data) to University Budget Office

CSUSB Philanthropic Foundation

- **March/April** - Prepare draft budget to review with Foundation Executive Director
- **May (3rd/4th Week)** - Present budget to Executive Committee for review and approval
- **June (2nd – 3rd Week)** - Present budget to Philanthropic Foundation Board of Directors for approval
- **July** - Send budget (with Prior Year's actuals) to University Budget Office
- **September** - Finalize fiscal year end and present to Foundation Board if any changes from June budget.

Santos Manuel Student Union (SMSU)

- **February** - Budget request template is emailed to all departments for their input.
- **March** – Budget requests are reviewed by Executive Director and Budget Analyst. They are also presented to the Finance and Contract Committee for review and approval.
- **April** – Budget request is presented to the BOD for 1st reading.
- **May** – Budget request is presented to the BOD for 2nd reading and final approval.
- **July** – Send budget (with Prior Year's actuals) to University Budget Office

University Enterprise Corporation (UEC)

- **Mid-March** - Begin work on budget.
- **April** - Present budget packet, (financials and Executive Summary), to UEC Finance Committee for review and approval
- **April** - Update budget with any revisions & adjustments suggested by the Finance Committee
- **May** - Present budget at May Board meeting for approval
- **July** - After BOD budget approval, prepare and forward UEC Budget (with Prior Year's actuals) to the University Budget Office.