Overview

- General Fund (G1006)
- Campus Partners (C4401)
- Consolidated Course Fee (T8509)
- Student Learning Fee (T8508)
- Lottery (L1033)
- Instructionally Related Activities (T6300)
- Other T & Y Funds
- Budget Tools
- Miscellaneous
- Audit Preparation Tips
- Questions
General Fund G1006

- Comprised of student fee revenue and state dollars – see University Budget 101
- From University level to divisional levels – see Campus Budget Plan
- VPAA Allocation Model
  - Base allocations
    - Ongoing costs such as permanent salaries, supplies, etc.
  - One-time allocations
    - Temporary costs, special equipment purchases, and anything not ongoing in nature.
- Encumbrances are rolled automatically
- Professional Development deptids will be rolled by AA
- Work Study dollars should be thought of as separate from other GF $$
Campus Partners C4401

- Revenue distributions from RCE programs
- Dollars to be used “…for the support and development of self-supporting instructional programs”
- [Campus Partner Master Agreement](#) between VPAA and VPBF
- Campus Partnership Agreements exist at the college level – see your AAS for detailed plan
- See [Hospitality Matrix](#) for using Campus Partner funds
Consolidated Course Fees T8509

- **Student Fee Website**
- Category II fee – CCF is a fixed student fee at $26/year.
- Allocation based on the percentage of a 3-year average of fee distributions amongst colleges. Percentage is applied to the estimated new year revenue to determine college distributions.
- Up to deans to determine how to allocate to departments.
- **Expenditure Guidelines**
  - Used for supplies and materials that are consumed or used by the students in a course, etc.
  - Carryover limited to 20% of current year allocation.
Student Learning Fees T8508

- **SLF Website**

  - Web application is being updated with better functionality and ability to review proposals.

  - No carryover allowed - need to spend all $ by year-end purchasing deadlines.

  - Follow fiscal year-end schedule and share them with those who are awarded $$.

  - **Expenditure Guidelines** and other process guidelines

  - Use program code specific to the proposal, and only spend on what was awarded.
Instructionally Related Activities T6300

- **IRA Website**
- "activities and laboratory experiences…integrally related to the function of instructional offerings." An instructionally related activity should provide for the performance, competition or laboratory experience outside of, but related to, the formal instructional offerings of the University.
- Carryover limits – aim to spend down to 20% of annual baseline allocation
- **Expenditure Guidelines** updated to allow computers and equipment purchases for IRA certified programs
- **Program Review** this year: CME, Grad Studies, and UBO
Other T & Y Funds

• Trust Funds
  • T6704 Course Fee fund (Nursing, Art, etc.)
  • Other T funds are for specific reasons (Center for Communication Disorders, library user cards, etc.)

• Y Funds
  • Unique trust agreement that establishes spending parameters.
  • Used for self-support activities with external entities.
  • Examples include Y4402 Reimbursed Time, Y4405 Prometrics Testing, etc.
Budget Tools

- Budget Projection Tool – available through the Budget Office
- Faculty/Staff Salary Projection Tool – available through VPAA
- VPAA Forms and Guidelines: [http://www.csuchico.edu/vpaa/planning/forms/index.shtml](http://www.csuchico.edu/vpaa/planning/forms/index.shtml)
- Financial Services Forms and Guidelines: [http://www.csuchico.edu/fin/forms.shtml](http://www.csuchico.edu/fin/forms.shtml)
- Budget Office website [http://www.csuchico.edu/bud/](http://www.csuchico.edu/bud/)
Miscellaneous Info

- Payback Rate for 15-16 - $5,252 per .2 per semester. Based on the minimum yearly salary for AY Lecturer B, divided by 10
- External Review Costs – reimbursement form on VPAA website
- Encourage departments to reconcile to Insight monthly
- Insight – new site coming
- Attend trainings, and recommend new trainings you think would be helpful. Contact FIN CMS email, the Provost Office, HR Professional Development, etc.
## Deptid Tree Hierarchy

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<thead>
<tr>
<th>Deptid</th>
<th>Code</th>
<th>Description</th>
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<td>VPAA</td>
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Audit Preparation Tips

• Audits typically performed by Chancellor’s Office
  • College Reviews Audit (ECC)
  • Auxiliary Audit – every 3 years
  • Other Program Specific – Information Security, International Programs, Conflict of Interest, etc.

• Audits also performed by California State Auditor (Title IX, RCE, etc.)
Audit Preparation Tips

- **Are you audit ready?**
  - What is typically reviewed in an audit?
    - Policy and procedures
    - Test transactions
    - Identify issues
    - Issue recommendations for corrective actions
  - Lessons Learned
    - ECC College Reviews examples – link to audit report
    - One-up signers, delegation of authority, adherence to campus policy/procedures
    - State Agency – highly accountable to the state and general public since we are heavily funded by state tax dollars
    - Everything we do is subject to an audit!
Questions?