

Budget Policies

Summary

The Columbus State University Business & Finance, Accounting, Purchasing, and Budget Offices follow Budget policies established by the Board of Regents (BOR) of the University System of Georgia (USG).

Purpose

The purpose of this document is to list the specific BOR USG budget policies CSU follows.

Policy

7.2 USG Budget

The USG Budget shall comprise all funds received by USG institutions and agencies including, but not limited to, state appropriations, tuition, revenues generated from mandatory and elective fees as defined in Section 7.3.2 of this Policy Manual, federal, state and local grant and contract revenues, revenues from the sales of services, scholarship income, gifts and donations and the income generated therefrom, and any other such sources as are used to provide for teaching, research, and service and the general and educational activities and functions related thereto in support of the goals, objectives, and mission of the system.

7.2.1 Educational and General Revenues and Expenditures

Education and general revenues and expenditures shall be defined as revenues received and expenditures made to support the teaching, research and public service missions of USG institutions, which shall be categorized as follows.

7.2.1.1 Instruction

The Instruction category includes expenditures for all activities that are part of an institution's instruction program. Expenditures should be included for:

- Credit and noncredit courses;
- Academic, vocational, and technical instruction;
- Remedial and tutorial instruction; and, Regular, special, and extension sessions.

Expenditures for departmental research and public services that are not separately budgeted should also be included in this classification.

This category includes expenditures for academic instruction when the primary assignment is, for example, administration - academic deans. Expenditures for department chairpersons and administrators for whom instruction is an important role are also included.

7.2.1.2 Research

The Research category includes all expenditures for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenditures for individual and/or project research as well as that of institutes and research centers.

This category does not include all sponsored programs, nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described. Expenditures for departmental research that are separately budgeted for research are included in this category; however, the research category does not include expenditures for departmental research that are not separately budgeted.

7.2.1.3 Public Service

The Public Service category includes expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs, excluding instructional activities, and cooperative extension services.

Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

7.2. 1. 4 Academic Support

The Academic Support category includes expenditures incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes:

- Retention, preservation, and display of educational materials, for example, libraries, museums, galleries;
- Provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education;
- Media such as audio-visual services, and technology such as computing support;
- Academic administration, including academic deans but not department chairpersons, and personnel development providing administration support and management direction to the three primary missions (instruction, research, public service); and,
- Separately budgeted support for course and curriculum development.

For institutions that currently charge some of the expenses directly to the various operating units of the institution, such as computing support, this category does not reflect such expenses.

7.2.1.5 Student Services

The Student Services category includes expenditures incurred for offices of admissions and the registrar, and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside of the context of the formal instruction program.

It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity and is not reported as an auxiliary), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity and is not reported as an auxiliary).\

In recent years, some institutions have created an office of enrollment management.

Expenditures for such an office are best categorized in Student Services.

7.2.1.6 Institutional Support

The Institutional Support category includes expenditures for:

- Central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services;
- Fiscal operations, including the investment office;
- Administrative data processing; Space management;
- Employee personnel and records;
- Logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution;
- Support services to faculty and staff that are not operated as auxiliary enterprises;
- Audit services; and,
- Activities concerned with community and alumni relations, including development and fund raising.

To the extent that fringe benefits are not assigned to other functional categories, those benefits would be charged to Institutional Support.

7.2.1.7 Plant Operations and Maintenance

The Plant Operations and Maintenance category includes all expenditures of current operating funds for the operation and maintenance of the physical plant, in all cases net of the amount charged to auxiliary enterprises, hospitals, and independent operations. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

It does not include expenditures made from the institutional plant funds accounts.

7.2.1.8 Scholarships and Fellowships

The Scholarships and Fellowships category includes expenditures for scholarships and fellowships, from restricted or unrestricted current funds, in the form of grants to students, resulting from selection by the institution or from an entitlement program.

The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service.

7.2.2 Auxiliary Enterprises Revenues and Expenditures

Auxiliary enterprises revenues and expenditures shall be defined as all revenues received and expenditures made for functions and activities that are related to the mission of USG institutions including, but not limited to:

- Housing;
- Food Services;
- Student Health Services; Student Activities;
- Intercollegiate Athletics (excluding intercollegiate athletics activity which are is operated under the authority of a separately incorporated athletic association);
- Parking; Transportation;
- Stores and Shops; and Vending and Other Services.

7.2.3 Operating Budgets

Each USG institution shall prepare an operating budget for educational and general activities and an operating budget for auxiliary enterprises of the institution for the fiscal year within the limit of funds allocated plus estimated internal income of the institution. Operating budgets of separately incorporated athletic organizations are specifically excluded from this process, although the transfer of student fees to those separately incorporated organizations must be reflected as a single item in the budget submitted to the Chancellor (BoR Minutes, 1946-47, pp. 214-15).

7.2.4 Budget Amendments

Institutions are authorized to amend their annual operating budgets without prior approval of the Board of Regents except for any amendment that exceeds \$1,000,000 and involves state general fund appropriations, auxiliary enterprise funds or student activity funds shall be submitted to the Board of Regents for approval. Prior Board of Regents approval shall not be required for any budget amendment involving special purpose state funds, non-state funds, or internal revenue sources.

Institutions shall be required to report quarterly on all budget amendments to the USG chief fiscal officer under procedures developed by his/her staff. The Chancellor or the USG chief fiscal officer reserves the right to require prior approval of the budget amendments at any USG institution that he/she determines has failed to manage its budget within available resources or in a manner consistent with Board of Regents goals and priorities. Under these circumstances, the Chancellor or the USG chief fiscal officer may request the institution to develop a remediation plan to assure more appropriate decisions on future budget changes (BoR Minutes, 1951-52, pp. 365-66; June, 1999, p. 17).

7.2.5 Liability for Expenditure of Budgets

(Last Modified on August 11, 2009)

Bonds of public officials authorizing expenditures for any purpose whatsoever that are in excess of budget amounts approved by the Board shall be liable for such unauthorized expenditures.

8.1 The University System of Georgia Budget

8.1.1 Teaching (formerly "A" Budget)

Other Organized Activities (formerly "B" & "C" Budgets)

8.2 Annual Budget Request

8.2.1 Formula Earnings

8.2.2 Enhancement Request

8.2.3 Prioritized Program Budget Request

8.2.4 Capital Budget Request

8.2.5 Board Approval of Budget Request

8.3 Tuition and Fees

8.3.1 Tuition – Revenue Projections from Institutions

8.3.2 Mandatory Fees

8.3.3 Housing and Food Service Fees

8.3.4 Miscellaneous Fees

8.3.5 Approval of All Tuition and Fees

8.4 Institutional Budget Request

8.4.1 Institutional Budget Plans

8.4.2 Institutional Budget Conferences

8.5 Original Budget

8.5.1 Salary and Wage Increases

8.5.2 Budget Allocations

8.5.3 Budget Preparation at the Institution Level

8.5.4 Submission of Proposed Budget

8.5.5 Board Approval of Institution's Original Budget

8.6 Budget Amendment

8.6.1 Identification of Funding Sources

8.6.2 Revenue Adjustments

8.6.3 Appropriation Amendments

8.6.4 Organization Amendments

8.6.5 Budget Amendment Submission

8.6.6 Budget Amendments Greater than 1 Million

8.6.7 Budget Confirmation Report

8.6.8 Final Cleanup Amendment

Related USG Policy

Listed above.

Last Update

See USG BOR Budget Policies

Responsible Authority

Office of the Vice President for Business and Finance