OBJECTIVE AND PURPOSE
The objective is to review Auxiliary annual budget process to ensure that the Auxiliary Organizations 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 Auxiliary Organization will undergo budget review process each year with Resource Planning and Budget. Following are the key dates (see APPENDIX for each unit’s budget preparation timeline):

1. Housing and Residential Engagement (HRE): February – May
2. Parking and Transportation Services: February – May
3. Extension and International Program (EIP): April - May
4. Associated Students, CSUF: January – May
5. CSUF Auxiliary Services Corporation (ASC): April – June
6. CSUF Philanthropic Foundation: March - May
ROLES, RESPONSIBILITIES, AND AUTHORITY
The following are general levels of authority associated with the Budget Review Process of Auxiliaries:

Associate Vice President of Financial Services
The AVP of Financial Services is responsible for enforcing the Auxiliary Organizations’ budget oversight and review procedure under the leadership of the Vice President for Administration & Finance/CFO.

The Office of Resource Planning and Budget works with the Auxiliary entities and prepares the Annual Budget Review for each entity, as well as guide Enterprise entities on budget preparation and timely posting of detail budget distribution in the financial system.

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
Budget Preparation and Approval Process Timeline

ENTERPRISE ENTITIES’ BUDGET REVIEW PROCESS

**Housing and Residential Engagement (HRE)**
- February: Housing and Residential Life to provide their proposed budget to the Office of Resource Planning and Budget
- March (first two weeks): Budget Staff will provide a pro-forma Analysis and prepare Annual Budget Review
- March (third week) - Vice President of Administration & Finance/Chief Financial Officer reviews the ‘Annual Budget Review’ along with Housing Room and Board rates proposed by HRE for approval
- March (last week) – April (first week): Housing Room and Board rates are published on [http://www.fullerton.edu/housing/](http://www.fullerton.edu/housing/)
- April (first week): Housing application opens
- May: HRE finalize its fiscal year budget
- May – June: The Budget Office staff reviews HRE’s budget ► July: HRE posts its detail budget in General Ledger

**Parking and Transportation Services**
- February: Parking and Transportation to provide their proposed budget to the Office of Resource Planning and Budget
- March (first two weeks): Budget Staff to provide a pro-forma Analysis and prepare Annual Budget Review
- March (3rd week) - Vice President of Administration & Finance/Chief Financial Officer reviews the ‘Annual Budget Review’ along with Housing Room and Board rates proposed by HRE for approval
- Parking publishes the rates for student parking, employee parking, and visitor parking on its website in advance for the upcoming semester.
- May – June: The Budget Office staff reviews Parking’s budget ► July: Parking posts its detail budget in General Ledger

**Extension and International Program (EIP)**
- April (first week): EIP to provide the first draft of the proposed budget to the Office of Resource Planning and Budget
- April: The Budget Office staff prepare the initial ‘Budget Review’
- April: The CFO Reviews the ‘Budget Review’
- May: EIP to finalize its fiscal year budget
- May – June: The Budget Office staff prepare the final ‘Budget Review’ ► July: EIP posts its detail budget in General Ledger
AUXILIARY ENTITIES' BUDGET REVIEW PROCESS

Associated Students, CSUF
- Jan – February: ASI to provide the first draft of the proposed budget to the Office of Resource Planning and Budget
- March: Finance Committee review and deliberations
- March: Finance Committee: AS and TSC Budget approval
- April: ASI Board of Directors: ASI Consolidated (AS and TSC) Budget approval
- May: 2021-22 Budget to CSUF President

CSUF Auxiliary Services Corporation (ASC)
- March: Distribute budget packet to the Directors
- April: The budget packet due to ASC Finance
- April: Project review, revisions & adjustments – ASC Finance & the Directors
- April: Management budget review & preliminary approval
- April: (first week) ASC to provide the first draft of the budget to the Office of Resource Planning & Budget
- April (end): ASC management to present 1st draft of budget to ExComm and forward to the Budget Office
- May (end): ASC management to present 2nd draft of budget to ExComm and forward to the Budget Office
- June (end): ASC management to present final budget to Board for approval and forward to the Budget Office

CSUF Philanthropic Foundation
- March - Foundation begins working on its budget
- April: Foundation to provide the first draft of the proposed budget to the Office of Resource Planning and Budget
- May (early) - The Finance & Investment Committee reviews and approves the budget
- May (end) – Final approval at Board of Governors meeting