



Chapter 9

GLOSSARY

- Budget Terms

GLOSSARY

A

Academic Affairs Council

The Academic Affairs Council consists of personnel with direct reporting responsibilities to the Provost and Vice President for Academic Affairs.

Academic Senate

The Academic Senate is a body through which the faculty exercises its members' collective knowledge, experience, and judgment to develop and recommend to the President policies and procedures that ensure the realization of the University's mission. The Academic Senate plays a central role in the development of definitions, policies, and procedures for campus educational and professional matters not subject to collective bargaining.

Academic Senate - Academic Affairs Committee

The Academic Senate - Academic Affairs Committee provides the following functions: (1) Review and report to the Academic Senate its recommendations regarding: (a) all new academic policies, procedures, programs, and curricula having inter-school or all-university impact, (b) proposed changes to the University Catalog that have inter-school or all-university impact, (c) the Academic Plan, and (d) proposed changes in the implementation of the General Education Program; (2) Serve as the school curriculum committee for interdisciplinary programs; and (3) Recommend to the Academic Senate action to be taken when there is disagreement among faculty involved in proposed changes to the Catalog and/or to academic policies, procedures, programs and curricula having inter-school or all-university impact.

Academic Senate - Academic Support and Student Services Committee

The Academic Senate - Academic Support and Student Services Committee make policy recommendations to the Academic Senate concerning the library, media services, student services, international students, the cafeteria, the bookstore, the computer center, and the campus police. In the performance of this function, the committee monitors the University's academic support and student services programs and makes recommendations to the appropriate administrator.

Academic Senate - Budget and Planning Committee

The Academic Senate - Budget and Planning Committee make recommendations to the Academic Senate on all policies and procedures related to: (1) setting institutional priorities; (2) allocating and utilizing University resources; (3) jointly, with the Academic Affairs Committee, approving the Academic Plan and new academic programs and reviewing existing programs; and (4) responding to the needs of the University's service region. The committee shall monitor the University's planning processes and coordinate revisions to the Mission and Goals Statement.

Academic Senate - Faculty Affairs Committee

The Academic Senate - Faculty Affairs Committee (1) make recommendations to the Academic Senate on all policies and procedures concerning appointment, promotion, tenure, retention, evaluation, and other closely related matters; (2) review and propose revisions to all sections of the Handbook; and (3) review and prepare recommendations concerning policies on faculty development, such as the University Research Council.

Account

Account represents the third of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions.

For assets and expenses, Account answers the question: What is the money being spent on? For example, assets include investments, buildings, furniture, equipment, etc.; and expenses include salaries, benefits, and operating expenses (i.e. printing, supplies, etc.).

For liabilities and revenues, Account answers the question: What is the money being generated from? For example, liabilities include borrowing from a vendor (accounts payable), borrowing from a bank (loan), etc.; and revenues include general appropriations, tuition fees, and other revenues (i.e. interest income, rents, etc.).

Audited Financial Statements

The Audited Financial Statements represent the examination of an entity's financial statements and accompanying disclosures by an independent Certified Public Accountant (the auditor). The result of this examination is a report by the auditor, attesting to the fairness of the presentation of the financial statements and related disclosures.

Auxiliary Organization

An Auxiliary Organization is a non-profit organization which is a separate legal entity that operates pursuant to a written agreement with the university, have a separate governing board with close campus linkage, and follow all legal and policy rules established by the California State University System and the university. The university has a written agreement with four separate auxiliary organization's including: Associated Students, California State University, Bakersfield, Inc. (student self-governance); California State University, Bakersfield Auxiliary for Sponsored Programs Administration (externally-supported research and sponsored programs); California State University, Bakersfield Foundation (philanthropic activities); and California State University, Bakersfield Student Union (student union and student recreation center).

B

Base Budget

The Base Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis. The total source of funds is primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations. The total use of funds is primarily for division operations, campus wide expenditures, and state university grant distributions.

Base Budget Operating Fund Allocation

The Base Budget Operating Fund Allocation represents the Base Budget allocation of the total source of funds and the total use of funds. The total source of funds allocation is determined by state funding allocations and projections. The total use of funds allocation is determined by university existing commitments, state directives, and university strategic plan priorities.

Base Budget Salaries Allocation

The Base Budget Salaries Allocation represents the percentage of the Base Budget salaries allocated to Faculty, Staff, Management, and Student employees, respectively.

C

Capital Project

Capital Project refers to construction activities that have a distinct beginning and end, exceed a specific dollar amount, and create a new asset or renovate an existing asset upon the project's completion. For example, both the construction of the Humanities Office Building and the renovation of the Runner Café represent a capital project.

CO

CO is the acronym for the California State University Chancellor's Office.

College or Area

College or Area represents one of many organizational activities of the university that is led by a direct report to the president or a vice president of the university. College or Area also represents the second tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

Cost Recovery

Cost Recovery refers to reimbursements to the university for services provided to a self-supporting (enterprise) activity or Auxiliary Organization for indirect internal costs (i.e. utilization of university buildings and personnel) and/

or direct costs (i.e. utilities and insurance).

CSU

CSU is the acronym for The California State University. CSU is currently made up of 23 campuses overseen by the Chancellor's Office and governed by its Board of Trustees. The Chancellor's Office is located in Long Beach.

D

Deferred Maintenance

Deferred Maintenance represents university facility repairs and maintenance that have been deferred due to insufficient funding received from the state. The university allocates a modest amount of its Base Budget towards addressing critical unmet repairs and maintenance to continue the usefulness of a facility at its current or originally designed level of service.

Department

Department represents the second of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions. Department also represents the third tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

Department answers the question: Who is spending the money? For reporting purposes, each Department reports to a College or Area that reports to a Division within the university, for example:

Economics (department) -> Business and Public Administration (college) -> Provost (division)

Accounting Services (department) -> Financial Services (area) -> Business & Admin Services (division)

Men's Basketball (department) -> Athletics (area) -> Student Affairs (division)

Division

Division represents one of the five major organizational activities of the university that is led by either the president or a vice president for the designated division. The university divisions consist of the following: Office of the President, Academic Affairs, Business and Administrative Services, Student Affairs, and University Advancement. Division also represents the first tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

E

EO

EO is the acronym for Executive Order, which is an order issued by the Chancellor to a CSU campus or campuses based on the authority specifically granted to the Chancellor.

F

Fees

Fees charged to students are set by the CSU Board of Trustees including the delegation to the campus the authority to purpose and establish other mandatory fees (collected at the time of registration from all enrolled students who do not have a fee waiver) and non-mandatory fees (collected from students who use the service, i.e., course fees, parking fees).

Final Budget

Final Budget represents the Base Budget Operating Fund Allocation plus adjustments for prior year encumbrances and one-time allocations to be spent in the current year.

FTES

FTES is the acronym for Full-time Equivalent Students, a measure of student enrollment derived by taking the total student units enrolled per semester and dividing it by 15 units for undergraduate students or 12 units for graduate students.

Fund

Fund represents the first of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions. Fund provides for the segregation of money for obligations in accordance with restrictions, if any, or limitations; and requires a separate set of Accounts to show its assets, liabilities, reserves and balance, as well as revenues and expenses.

Fund answers the question: Where is the money coming from and are there any restrictions? For example, a BK fund represents stateside money that may not be spent on alcohol, whereas a MX fund represents non-stateside money that may, or may not, be spent on alcohol depending upon the fund definition.

G

GI 2025

GI 2025 is the acronym for the Graduation Initiative 2025, a CSU initiative to increase graduation rates for all CSU students while eliminating student opportunity and achievement gaps.

GSI

GSI is the acronym for General Salary Increase, an increase in salary communicated to the campus by the Chancellor's Office.

H

Headcount

Headcount refers to the number of physical people, such as students, faculty, management, and staff.

I

ITAC

ITAC is the acronym for the Information Technology Advisory Council that provides Information Technology governance, planning and priority setting for the university. ITAC provides recommendations to the Cabinet on Information Technology initiatives in alignment with the university's strategic plan.

ITC

ITC is the acronym for the Information Technology Committee, a committee charged by the Information Technology Advisory Council with establishing and championing an Information Technology direction consistent with the university's strategic plan and making recommendations to the ITAC regarding initiatives to achieve the stated direction.

ITS Roadmap

ITS Roadmap is the acronym for the Information Technology Services Roadmap, the plan/map implemented by the university to ensure a "best in class" information technology services area in support of the university's strategic plan.

Institutional Support (EO 1000)

Institutional Support (EO 1000) refers to reimbursements to the university by self-supporting (enterprise) activities and Auxiliary Organizations pursuant to Executive Order 1000 that in part, ensures that costs incurred by the university for services, products, and facilities provided to such self-supporting (enterprise) activities and Auxiliary Organizations are properly and consistently recovered by the university.

L

Lottery Funds

A portion of the California State Lottery given to the CSU and is then distributed to campuses and available for use for certain types of expenditures.

M

MOU

MOU is the acronym for Memorandum of Understanding, an expression of the terms of agreement and responsibilities of the parties to a written contract.

N

Net Operating Budget

The Net Operating Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis exclusive of the state university grant appropriation funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

O

OE

OE is an acronym for Operating Expense(s) and represents the portion of the expenditure activity, exclusive of salary and benefits, incurred on campus and recorded to an Account, i.e., supplies, travel, etc.

One-time Funds

One-time Funds are funds allocated on a one-time basis, typically for projects or other activities subject to certain restrictions on the use of the funds. One-time funds are not intended to be allocated on a recurring basis, and, therefore are not part of the Base Budget.

Original Base Budget

Original Base refers to the Base Budget Operating Fund Allocation exclusive of adjustments for prior year encumbrances and one-time allocations to be spent in the current year.

P

Position Control

Position Control represents the identification of an employee position, by assigning a position number, on either on a one-to-one basis or on a one-to-many basis (i.e. lectures, student assistants, etc.) and establishing a budget for the position control number based on the budgeted salaries plus related benefits assigned to such position number.

S

S&B

S&B is an acronym for Salaries and Benefits and represents the portion of the expenditure activity, exclusive of Operating Expenses, incurred on campus and recorded to an Account, i.e. salaries and benefits.

Self-Supporting (Enterprise) activities

Self-supporting (enterprise) activities represents activities that are not part of an Auxiliary Organization but generate revenues in support of their budget, i.e., campus programming, extended university and global outreach, housing, etc.

Shared Governance

Shared Governance refers to the collaborative process used to inform and affect decisions related to the university strategic planning and budget advisory committee process and recommendations to the president on the prioritization of available budget resources.

Source of Funds

Source of Funds identifies where funding is derived from in support of program activities of the university, i.e., the Base Budget source of funds include general fund appropriations, state university tuition and fees, etc.

SUG

SUG is the acronym for State University Grants and represents funding received that are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

T

Temporary Funds

Temporary Funds are funds allocated on a temporary basis, typically for projects or other activities subject to certain time limits on the use of the funds. Temporary funds, like one-time funds, are not intended to be allocated on a recurring basis, and, therefore are not part of the Base Budget.

U

USP&BAC

USP&BAC is the acronym for the University Strategic Planning and Budget Advisory Committee. The intent of the USP&BAC is to monitor the progress towards the achievement of the University's strategic plan and related goals and objectives.

Use of Funds

Use of Funds identifies where funding is planned to be expended in support of program activities of the university, i.e., the Base Budget use of funds include expenditures for academic affairs, student affairs, etc.



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