

USD Student Government Association Fiscal Guidelines
Current as of March 13, 2019

Section 1: DEFINITIONS

- A. Student Organization: Any organization that has filed its Constitution and been approved for a USD Involved page is a recognized, student organization. All student organizations, upon recognition, are subject to these Fiscal Guidelines.
- B. Club Sport: An organization whose purpose is to compete athletically with other schools, is not one of USD's NCAA Division 1-sanctioned athletic teams, and receives additional funding and is recognized by the USD Wellness Center is considered a Club Sport. All Club Sports are subject to these Fiscal Guidelines, with any exceptions or additions outlined in Section 7.

Section 2: BUDGET PHILOSOPHY

- A. SGA is responsible for the allocation of funds from the general activity fee (GAF) to student organizations and activities and is committed to providing funding on a fair and equitable basis. Funding is limited; therefore, allocations are made based upon the following criteria:
 - 1. Reaching as many students as possible,
 - 2. Enhancing significant out-of-classroom cultural, social, educational, and recreational opportunities,
 - 3. Improving student life at USD,
 - 4. Encouraging collaborative efforts among student organizations, and
 - 5. An organization's list of priorities.
- B. All organizations should consider thoroughly other University and private sources of funds before coming to the Student Government Association. Efforts made to secure funds will be viewed favorably in the allocation process.
- C. In budgeting funds, the committee will consider an organization's utilization of SGA-allocated and agency funds in the previous year when allocating new funds. This policy will not apply to new organizations seeking funding.

Section 3: ACTIVITY FUNDING ELIGIBILITY

- A. General Requirements: All student organizations seeking funding must be recognized by Office of Student Life and open, but not limited, to membership to all fee paying (registered) students, regardless of race, color, religion, nationality, sex, national origin, age, disability, sexual orientation, economic status, marital status, veteran status, or parenthood.
 - 1. Club Sports that are gendered (i.e. Men's Rugby and Women's Rugby) are exempt from the sex requirement only for the purpose of competition.
 - 2. Dues: Any organization, with the exception of Club Sports, that charges a fee as a requirement for membership in the group will not be considered eligible for funding.
- B. Athletic Activities: SGA shall not fund any activities that receive funding as an NCAA Division 1-sanctioned sport under the jurisdiction of the University Athletic Department.
- C. Departmental Activities:
 - 1. Departmental activities shall be considered for funding unless any of the following apply:
 - i. Students receive academic credit for membership
 - ii. Participation is limited to students from specific departments
- D. Political Activities
 - 1. Political activities will not be considered for funding if funds will be used for:
 - i. The promotion or opposition of particular candidates for public office

- ii. The promotion or opposition of ballot issues in elections
 - iii. Financing off-campus lobbying
 - iv. Financing political activities of non-students
- E. Religious Activities
1. Religious activities will not be considered for funding if funds will be used for sectarian ceremonies or exercises.
- F. Any organization that receives funding from SGA is required to:
1. Report at one SGA meeting per academic year and attend one Campus Leaders Mixer per semester.
 2. Have and maintain an organization page on USD Involved.
 3. Upload an updated constitution to the organization's respective USD Involved page annually.
 - i. Any organization that fails to perform the preceding three requirements shall have funding frozen at the end of the Fall semester, pursuant to Section 9.B.1
 - ii. To unfreeze funding, organizations must submit a request and meet directly with the Finance Committee Chair, pursuant to Section 9.B.3

Section 4: BUDGET GUIDELINES

A. Trips:

1. Organizational travel will be considered the second-lowest line item, regardless of its placement on budget request form.
 - i. If an organization chooses to place travel ahead of any other line item, funding will be at the discretion of the SGA Budget Committee (annual budget process) or SGA Finance Committee (Special appropriation), based on the way in which travel contributes to an organization's mission.
2. Requests must be itemized according to projected events, dates, and number of participants.
3. Funding will only be allocated up to the current state fleet vehicle rate at the time of the request.
4. All groups are encouraged to make use of the USD fleet vehicles for travel to events.
5. Private cars may be subsidized at the University's prevailing rate for such use.
6. Other modes of transportation may be subsidized if less expensive than fleet prices.
7. The above restriction(s) do not apply to SGA member, officers, and representatives while on SGA business.

B. Speakers:

1. SGA will in no way pass judgment on any proposed speaker.
2. University personnel/employees shall not be funded by SGA for services rendered in this area.
3. All SGA funded speakers shall be open and advertised to the entire student body.

B. Awards, Gifts, Scholarships, and Prizes

1. Awards, gifts, scholarships, and prizes shall will not be purchased or reimbursed with SGA funds.

D. Fundraising and Donations:

1. The Budget (annual budget process) and Finance Committees (special appropriations) shall consider requests for fundraising budgets with the expectation that the organization provides the Committee with an explanation of how they have spent such funds in the past and/or how they plan to spend them in the future.
2. No funds allocated by SGA for fundraising purposes can be used to fund any third-party organization or purpose.
3. If an organization charges for any specific event, they must notify the respective committee with how much they plan to charge for the event. The respective committee may deny funding for unreasonable charges.

E. Food:

1. Food expenditure requests will be considered the lowest line item, regardless of its placement on a budget request form.
 - i. If an organization chooses to place food ahead of any other line item, funding will be at the discretion of the SGA Budget Committee (annual budget process) or SGA Finance Committee (special appropriations), based on the way in which food contributes to an organization's mission and recruitment.
 - ii. Food may not account for more than 20% of an organization's total budget request unless great need is shown by the organization for a special exemption. In order for a special exception to take place, a majority of the Senate must vote in favor of allowing the organization to exceed the 20% limit.
2. Requests must be itemized according to projected events, dates, and number of participants.
3. Reimbursement for food expenditures is contingent upon the organization providing a sign-in sheet along with receipts of all students who attended the event.
4. The above restrictions do not apply to SGA members, officers, and representatives while on official SGA business.

F. Clothing:

1. SGA funds shall not be used to purchase clothing.
2. Accessory items (i.e., bracelets, necklaces, dog tags, other jewelry items) are considered clothing and will not be funded.
3. In order for a special exception to take place, a majority of the Senate must vote in favor of allowing the organization to purchase clothing necessary to maintaining event safety and/or critical operations.

G. Advertising:

1. Buttons will be funded under advertising expense only, with the condition that they cannot be sold.
2. Posters, flyers, and table runners are acceptable means of advertising and eligible for SGA funding consideration.
3. SGA does fund social media advertising. A receipt of the transaction must be attached to the reimbursement sheet turned into the SGA Director of Finance.

Section 5: ANNUAL BUDGET PROCESS

A. Jurisdiction

1. The Budget Committee, formed by the SGA President and comprised of six senators, the SGA Vice President, SGA President, and Director of Finance in accordance to Bylaw II, Section 1, shall conduct the fiscal year allocations for recognized student organizations.

B. Budget Seminar:

1. To be eligible for the budget process, each organization must have an officer present at the scheduled pre-budget seminar. The above does not apply if it is approved prior to the budget seminar by the SGA Director of Finance. The budget seminars are to be conducted by the SGA Director of Finance and the Finance Committee Chair.
2. It is recommended that two pre-budget seminars are held, so attendance by organization representatives can be done with greater ease.
3. It is recommended that the same officer present at the pre-budget seminar is also present at the budget hearing.
4. All communication for the budgeting process is done through the officers' emails linked to the organization's USD involved page.

C. Information Requirements: The student organization must supply the following items to the Budget Hearing Committee:

1. All income from all sources.
2. An itemized listing of projected expenditures for the upcoming fiscal year. The itemized listing may contain operational expenses, speaker funding requests, and entertainment expenses;

however, those funds applied for must be identified as ‘operational’, ‘speakers’, or ‘entertainment’ expenses.

3. Any other information as required by the Budget Committee.

D. Budget Hearings:

1. All budget hearings shall be open to the public. The discussion following the hearing will be in executive session closed to the public.
2. Notification of the time and place will be given through email to the organization at least five days beforehand.
3. Alterations to an organization’s budget hearing time may occur no later than three days prior to the scheduled time. An approval or denial of request for alteration must be given 24 hours after the request is made. If no response is made, the request is automatically denied.
4. If no officer or advisor from the organization is present at the budgeting hearing within fifteen minutes after the scheduled time, the organization will forfeit its right to a budget hearing. For circumstances outside the control of the organization or by fault of the Budget Committee, the Budget Committee may hear and approve requests for a new budget hearing time.
5. Any organization that misses their budget hearing will be required to go through the Special Appropriations process to gain funding, unless it is approved by the Director of Finance that the organization in question continue through the budget process after rescheduling a new budget hearing.

E. Budget Process Timeline:

The annual budget process timeline shall mirror the template below:

1. Pre-budget seminar(s). Pre-budget seminar(s) shall be held the third full week of March. It is recommended that two seminars are held. A sign-up sheet shall be present at the seminar(s) for budget hearing times to be scheduled, as described in Section 5.D.3.
 - i. Budget hearings shall be held within the span of three days to a week, to ensure a speedy conclusion to the budget process.
 - ii. It is recommended that a copy of the sign-up sheet for budget hearings be scanned and circulated to organizations for reference, in case of the need to reschedule.
2. Budget request forms. Student organizations shall be given one week following the last pre-budget seminar to submit their itemized budget request for the following year to the Budget Committee via email to the Director of Finance. A deadline for budget request submissions shall be set one week after the last pre-budget seminar.
3. Budget hearings. Budget hearings shall be held the week following the budget request submissions deadline.
 - i. Preparation. By the time of the first scheduled budget hearing, the Budget Committee shall have reviewed all budget requests.
 - ii. Hearings. The budget hearings allow for organizations to address issues regarding funding, line item priority, etc. to the Budget Committee.
 - iii. Follow-Up. Following the completion of all budget hearings, the budget committee will re-evaluate all drafts of budget bills, make changes as deemed necessary by the committee, and complete a finalized budget to present to the full Senate to be approved before the conclusion of the academic year.
 - iv. Prior to the budget bills’ final readings, the Dean of Students office must review all funded activities to ensure compliance with SGA fiscal guidelines, university policy, and BOR policy.

F. Extensions:

1. Requests for an extension for the budget request form due date must be submitted no less than 24 hours before the deadline, and forms may not be submitted 24 hours after the deadline. The

Director of Finance must respond before the deadline to approve or deny the extension request. If no response is given, the extension is automatically granted.

- G. Finished Budget:
 - 1. If the overall SGA budget must be reduced, the Finance Committee shall make a recommendation to the Student Government Association and the Student Government Association shall approve the reduction. All organizations affected by the proposed reduction shall be notified of the Finance Committee's recommendation and the date when the Student Government Association shall vote on it.
 - 2. Once the overall budget is finalized, each organization shall be given a copy of its budget.
- H. Fiscal Year: Funds enter the organization's account at the beginning of the next fiscal year, which begins July 1st, and remain in the account until June 30th of the following year.
- I. Year-End Balances:
 - 1. SGA Accounts will roll-over any remaining balances.
 - 2. Student Funding-Eligible Organizations:
 - i. For all SGA-funded organizations, any amount remaining in their account at the end of the fiscal year shall be transferred back to the SGA general account.
 - ii. Organizations may request that all or a portion of their remaining balance not be transferred to the SGA general account, but be rolled over in their account to the next fiscal year under the following stipulations and procedures:
 - a. The organization must provide justification as to why the funds were not used in the fiscal year to the Finance Committee for any requested amount and a plan to use them in the next fiscal year.
 - b. Requests must be included within the budget requests made during the annual budget process. Balance figures for funds must be provided to all funding-eligible organizations prior to the budget process to provide ample opportunity for determining usage of roll over.
 - c. No late submissions will be accepted by the Student Government Association to allow for procedure time and to allow the Budget Hearing Committee to investigate the submitted statement as well as to check if the organization used the proper percentage of funds.
- J. Large and Small Organization Distinction
 - 1. Large and Small Organization Distinction: Large organizations may request more than 3% of SGA's total GAF allocation. Small organizations must request less than 3% of SGA's total GAF allocation.
 - 2. To qualify as a large organization an organization must present to the Senate that their organization impacts a large percentage of the USD student body and the organization need is greater than the limit presented by being a small organization. Each organization requesting large organization status must seek approval every year by the last regular SGA meeting in March. Large organization status will be granted for a one-year term upon 2/3 Senate approval.
 - 3. A small organization is any that does not receive Senate approval for large organization status.

Section 6: SPECIAL APPROPRIATIONS

- A. Eligibility: Recognized student organizations may request a one-time-per fiscal year Special Appropriation allocation from the SGA General portion of the General Activity Fee or the SGA reserve account, regardless of participation in the regular annual budget process.
- B. Form of Request: Requests must contain an itemized listing of all expenses forthcoming, the expected attendance, and a statement explaining the purpose and/or reason for such an allocation.
- C. Submission Deadline: Requests must be submitted at least two weeks before the event is to occur to receive funding. Any requests submitted after the two-week mark will not be funded by the special appropriation process.

Section 7: CLUB SPORTS GUIDELINES

- A. Philosophy: Because Club Sports serve a much different purpose than any other recognized student organization, criteria for allocating funding to Club Sports on a fair and equitable basis are based upon the following criteria, taking precedent over but not replacing the criteria outlined in Section 2 of this document:
 - 1. Number of participants in the club sport
 - 2. Travel that is required for the club sport
 - 3. The cost of dues for each league
 - 4. The cost of equipment required to compete in such a sport
- B. First-Year Eligibility
 - 1. In order for a Club Sport Organization to be eligible for funding through the Budget Process pursuant to Section 4 of these guidelines, it must be officially recognized by the USD Wellness Center and SGA with at least one (1) year of official participation as a Club Sports team.
 - 2. During this first year of participation, the Club Sport is eligible for allocations from the Success Fund but must otherwise secure funds through private fundraising, donations, or sponsorship if available.
 - 3. Club Sports that have previously competed for at least one (1) year at USD but have since lost recognition remain subject to Section 7.B.1 of the guidelines.
- C. Club Sport Success Fund
 - 1. Purpose: Before allocating funds to any Club Sport Organization, seven and one-half (7.5) percent of the funds made available by SGA for Club Sports will be set aside in the “Club Sport Success Fund”.
 - 2. Governance:
 - i. Any decision made to allocate funds from the Club Sport Success Fund must first be approved by the Director of the USD Wellness Center, then by the SGA Senate via the Finance Committee in the same way a student organization would request a special appropriation.
 - ii. Funds allocated to the Club Sport Success Fund are subject to the limitations outlined in Section 3 of these Fiscal Guidelines.
 - a. Rollover: The funds that are left over in the Success Fund at the end of the year will automatically roll over to the next fiscal year. Any individual sport that wishes to keep their unspent budget shall request rollover pursuant to Section 5.H. of this document.
 - b. Eligibility: the USD Wellness Center administration, the SGA Director of Finance, and the SGA Finance Committee determine the eligibility of Success Fund use.
 - a. Club sports may not request funds from the SGA Special Appropriations Budget to encourage use of the Success Fund.
 - c. Requests for Allocation: Requests for Club Sport Success Fund allocations must contain an itemized listing of all expenses forthcoming and an explanation of why the funds weren’t initially requested. Requests can be sent via email to the USD Wellness Center Director or SGA Director of Finance.
- D. Travel
 - 1. In addition to those guidelines outlined for travel in Section 3.A of this document, the Budget Hearing Committee has full discretion to fund travel for Club Sports.

Section 8: GREEN INITIATIVE FUND GUIDELINES

- A. Philosophy: The Green Initiative Fund is designed to fund student-led sustainability projects. Due to the nature of the fund, projects may range in design and size, thus specialized guidelines are needed to accommodate the variety of potential projects
- B. Projects
 - 1. Applications for projects must include a budget request
 - i. Applications may request all or a portion of the funds available in the Green Initiative Fund in their budget
 - 2. Awards, Gifts, Scholarships, Prizes

- i. Green Initiative Fund funding shall not be used to purchase awards, gifts, scholarships, or prizes
 - 3. Events
 - i. Events funded by the Green Initiative Fund shall be open and advertised to the entire student body
 - ii. Events shall not be organized to advance any political party, political candidate, or ballot issue in an off-campus election
 - iii. Events shall not be affiliated with a particular religion or religious point of view
 - 4. Speakers
 - i. Speakers funded by the Green Initiative Fund shall be open and advertised to the entire student body
 - ii. University personnel/employees shall not be funded with Green Initiative Fund monies for services rendered in this area
 - 5. Discretion
 - i. Final decisions are discretionary to the Green Initiative Fund for the approval of speakers
- C. Utilization
 - 1. Green Initiative Fund awards are to be used within the fiscal year in which they are awarded
 - 2. Awardees may request a roll-over of funds in the event of special circumstances
 - i. A justification must be made to the Green Initiative Fund Application Committee as to why the roll-over should occur
 - ii. Roll-over requests must be approved by a majority vote in committee
 - iii. Roll-over requests must be made at least 2 weeks before the end of the spring semester
 - 3. Any unutilized funds or funds not marked for roll-over by a given project at the end of the fiscal year will return to the Green Initiative Fund to be awarded to a project in the following fiscal year
 - 4. Should the Green Initiative Fund Application Committee choose not to award all funds available in the Green Initiative Fund, those funds not awarded to a project shall remain in the Green Initiative Fund and automatically roll-over to be awarded to a project in the next fiscal year

Section 9: LINE ITEM CHANGES

- A. Definition: A line item change is recognized by SGA as the reallocation of funding from one-line item of a Senate bill to another (i.e. moving \$50 from Marketing/Advertising to Food).
- B. Authorization: Cumulative line item change amounts equal to or exceeding the lesser of \$500 or 10% of an organization's total fiscal year allocation must receive prior written approval from the Director of Finance.
- C. Appeal: If a request is declined by the Director of Finance, an appeal may be brought to the finance committee.
 - 1. If rejected by the finance committee, another appeal can be filed by senate.
- D. Documentation: An approved line item change will be recorded as a note by the Director of Finance to the appropriate Senate Bill providing funding.

Section 10: PAYMENT OF BILLS

- 1. Receipts: Receipts for reimbursement of SGA-allocated funds must be turned into the SGA Director of Finance within two weeks of the charge; and
 - 2. Reimbursements will not be accepted or submitted for initial processing after the last day of classes in the spring semester in the respective fiscal year unless an organization has received prior, written authorization by the Director of Finance.
 - 3. A sign-up sheet must be included with all reimbursements for food, pursuant to Section 4.E.1.
- A. Signature Required: Only those charges with a valid signature of an organization officer or advisor on the invoice will be paid.

- B. Reimbursement Process: In order to be reimbursed for expenses outlined in the organizations budget allocation, the organization must fill out the SGA budget reimbursement form including organizations index number, amount spent, and line items the charge comes from.

Section 11: MISUSE OF FUNDS

- A. Misuse: The following actions will constitute a misuse of funds:
 - 1. Charging items not within the approved budget;
 - 2. Overdrawing account;
 - 3. Using SGA-allocated funds without SGA Director of Finance approval;
 - 4. Failure to comply with the payment of bills procedure;
 - 5. Any organization found not to be fully and accurately disclosing the outside levels of funding to said organization or members thereof; and
 - 6. To include in Speaker Funds anything except the direct contractual agreements between the speaker and the organizations.
 - 7. Line item changes are a misuse of funds.
- B. Procedure:
 - 1. If any of the above actions occur, the SGA Director of Finance will implement the following procedures:
 - i. Issue a warning to an organization officer and Advisor.
 - ii. Present to the Finance Committee a recommendation to freeze the organization's SGA-allocated funds.
 - 2. At this point, the Finance Committee may choose to freeze the organization's funds and shall report to the Student Government Association its actions.
 - 3. An organization may make a written request to the Finance Committee to have their funds unfrozen.
 - 4. The Finance Committee may submit a bill to the Student Government Association to unfreeze the funds.
- C. Audits:
 - 1. The SGA Director of Finance will randomly audit SGA funded organizations as selected by the Finance Committee after budget season.
 - 2. Any organization found misusing funds may be subject to University Judicial Board Procedures as outlined in the University Code of Conduct and will be liable for any deficit spending or misuse of funds.

Section 12: APPEAL

- A. If an organization wishes for an additional review of any funding decision, they may appeal the decision to the full Senate for review by contacting the SGA President at sga@coyotes.usd.edu.
 - 1. The original decision may be overturned by the full Senate with a two-thirds affirmative vote.
- B. If an organization wishes for an additional review of any funding decision, after already appealing to the full Senate, they may appeal to the Dean of Students office for review by contacting deanofstudents@usd.edu.
 - 1. The original decision or decision on appeal may be overturned by the Dean of Students office.

Section 13: EXEMPTIONS

- A. All SGA funded student organizations shall adhere to the budget procedures and guidelines within this document. Any organization may receive an exemption from these guidelines with a two-thirds approval of the SGA Senate.