



# Operating Protocol & Procedure

## Details:

Number: 412  
Title: Use of Fund Balances by Auxiliary and Student Fee Funded Orgs  
Category: Fiscal  
Office of Primary Responsibility: Administration & Finance  
Approval Date: 10/24/16  
Effective Date: 10/24/16  
Revised: N/A

## Purpose:

To provide guidelines on auxiliary and student organizations' (orgs) use of fund balances and define the process to request the approval of funds from a previous year for use in the current fiscal year.

## Applicability:

All auxiliary and student fee funded org owners except general fund and student club auxiliaries.

## Definitions:

**Fund Balance** – the net balance of the total assets and liabilities in each org as of fiscal year end.

**Org** (abbreviated from “organization”) - financial cost center against which funds are spent, encumbered, released, and accepted. Each department or office has its own unique org number assigned to it.

## References:

CCCS System President Procedure SP 8-160, [Use of Student and Auxiliary Reserves and Current Year Funds](#)

## Attachments:

None

## Operating Protocol:

Auxiliary and student fee funded org owners (excluding general fund and student club auxiliaries) must request approval to move funds from their fund balance to their current year budget prior to the commitment of funds for expenditure.

Procedure:

- Org owners will submit the request to move funds from their fund balance to their current budget by submitting a “Decision Item” request through Ultimus.
- The request will include a justification statement for the spending of the funds along with the anticipated cost.
- Requests will be reviewed and approved by the Chief Business Officer and President
- The org owner will receive an email notification from Ultimus with the approval or denial decision.
- If the request is approved, the funds will be transferred by the Business Office to the current fiscal year’s budget as requested in the Decision Item submission.