Budget Oversight Policy

Naomi Goodwin
Budget Oversight Policy

Policy Effective: 7/1/17  https://www.csudh.edu/budget-plan-admin/budget-info-forms/

California State University, Dominguez Hills will exercise appropriate fiscal oversight of all funds appropriated to and/or deposited with the campus. Appropriate budget oversight includes, but is not necessarily limited to:

1. Ensuring expenditures and commitments do not exceed available resources;
2. Ensuring funds are expended for the purpose and within the time period intended; and
3. Ensuring appropriate internal controls are exercised to mitigate potential misuse of campus funds.

BACKGROUND: This policy is established in compliance with State and ICSUAM policy requiring each CSU campus establish a mechanism for comparing budget and actual revenues and expenditures and initiating action to address any potential discrepancies.

REFERENCE: ICSUAM Policy: 2002.00
RESPONSIBILITIES:

University Vice Presidents, Deans, Directors, Department Heads and other University managers with budget oversight as part of their job duties are responsible for complying with this policy. These individuals have a fiduciary responsibility to track and assess use of University financial resources allocated to their respective area and to take appropriate steps to implement this policy within their area.

The University Budget Director is responsible for providing quarterly University Budget and expenditure reports to University Vice Presidents and other individuals charged with budget oversight responsibilities. The Budget Director also will provide comments and recommendations to each Vice President on the status of budgeted revenue and expenses within their area and provide input on corrective actions to address expenditure or expenditure commitments in excess of budget.

As necessary, the University Budget Director will notify the University Chief Financial Officer of material issues or concerns regarding University budget oversight. The University Budget Director also is responsible for conducting a regular review of this policy and recommending modifications to the policy as necessary.
Budget Oversight Policy

Documentation of quarterly budget report distribution to each and follow-up communication with each Vice President regarding budget oversight will be retained by the CSUDH Budget Office.

FINANCIAL REPORTS:

- Quarterly detail financial reports for all fund sources comparing budget versus actual expenses will be provided by the University Budget Office to each Vice President. In addition, quarterly reports also will be posted in the University Budget office webpage. Quarterly reports will be provided to the Vice Presidents no later than four weeks after the end of the prior period.

- Division and college resource managers also will access and customize budget and financial reports for their respective area on a regular basis via the University’s data warehouse.
Procurement and Contracts

Sally Yassine
Maria Hernandez
Procurement and Contracts Announcements

New management and staff
• Maria Hernandez, Manager, Procurement and Contracts  x3249
• Stephanie Garcia, Buyer II x3799
• Aileen Madrid, Buyer II x3247
• Sabrina Rodriguez, Buyer I x3799

Logistics Services reorganization, now with Facilities Services

Verification of signature authorization for purchase requisitions
PO Change Order Request Form

- Required when increasing dollars, scope or changing chartfields
- Email acceptable for reductions/cancellations
What is CalUsource?
The University of California (UC) and California State University (CSU) have joined forces around a singular procurement system that will benefit both entities and ultimately, California taxpayers.

California Universities Sourcing (CalUsource) is a fully-integrated web-based Procurement solution to Source, Contract and Spend that is creating greater collaboration and efficiencies across the University of California and California State University systems.
By sharing valuable information and leveraging economies of scale, the CSU and UC will take advantage of:

1. **Higher-value bids** from suppliers competing for more expansive opportunities.
2. **Reduced costs** by sharing in or leveraging the other system’s RFPs.
3. **Increased benefits** and revenue by sharing in or leveraging the other system’s contracts, including access to previously negotiated pricing.

**CalUsource platform allows campuses to perform:**

1. Spend Analytics
2. Electronic Sourcing
3. Contract Lifecycle Management
4. Supplier Management
What are the benefits?

The two systems – with their combined 33 campuses will be able to:

1. Streamline operations
2. Reduce costs
3. Generate more competitive bids
4. Improve contract management processes
How will CalUsource be used at CSUDH?

1. CalUsource will be used to determine if an existing agreement for the requested goods and services is in place;

2. If so, the agreement will provide the campus with:
   a. competitively negotiated terms and pricing;
   b. reduction in overall costs to the campus;
   c. reduction in processing time, no bidding required.
## Contract Search Results

### UCOP-203
- **Supplier:** Apple Computer
- **Contract Type:** Apple PC Agreement
- **Start Date:** 5/25/2000
- **End Date:** 5/28/2000
- **Active for Shopping:** Yes
- **Removal No.:** 0

### 2018.000068
- **Supplier:** Dell Systemswide for ELO, Servers and Storage
- **Contract Type:** Primary Systemswide Agreement
- **Start Date:** 6/1/2018
- **End Date:** 5/31/2019
- **Active for Shopping:** Yes

### UCOP-285
- **Supplier:** CDW
- **Contract Type:** CDW SystemsWide Agreement
- **Start Date:** 6/2/2017
- **End Date:** 6/1/2019
- **Active for Shopping:** Yes

### UCIMP-0170
- **Supplier:** McAfee
- **Contract Type:** Price Schedule Systemswide Agreement
- **Start Date:** 4/28/2004
- **End Date:** 1/1/2009
- **Active for Shopping:** Yes

### UCIMP-0007
- **Supplier:** Open Options CLP Ed Membership/Adobe Systems Incorporated
- **Contract Type:** Primary Systemswide Agreement
- **Start Date:** 5/7/2013
- **End Date:** 5/6/2014
- **Active for Shopping:** Yes
What is the Campus Marketplace?

- The Campus Marketplace is an online shopping site that features preferred suppliers and special CSU contract pricing.
- The site is shared across the (16) member campuses. Together, these campuses have created a common website, identified suppliers, and provided discounted pricing for the campus users.
Benefits of Campus Marketplace

What is the advantage of using this catalog site?

- Special contract pricing.
- Discounted pricing that is available to the CSU. Pricing often represents savings of 17-29% for many of the suppliers currently used.
- Single Sign-On in one location for multiple suppliers for P-card Holders.
- Non P-card holders may request access.

Who can use the Campus Marketplace?

- P-card cardholders
- The site will feature a browse function (Transfer Cart) that will allow a user to fill a shopping cart and forward it to their department P-card user for processing.
- All purchases must be made in accordance with CSU policy, the Procurement Card manual and hospitality guidelines.
What Suppliers are featured?

STAPLES
B&H
CDW
Grainger
Gordon Industrial Supply Company
SupplyWorks
Fastenal
Vetforce Engineering & Construction Inc.
WESCO Distribution
CAROLINA
Henry Schein
Fisher Scientific
VWR
SIGMA-ALDRICH

May the site be used for personal purchases?

• No, this site is for CSU Business Only. Discounted pricing is offered to us because of our role as a state agency or higher education entity.
• These prices are not offered by the suppliers to individuals for personal use.
Re-Implementation of Campus Marketplace

Upcoming P-card Cardholder Training
• Single Sign-On (SSO) setup
• Training will be required
• Training for all P-card users will be scheduled, date TBD through CSUDH Professional Development & Training
• Non P-card users may attend the training to learn how to use the Transfer Cart feature
• Users will login with their campus credentials

Upcoming Changes:
• P-card cardholders will be directed to use the Campus Marketplace first before making purchase with other suppliers.
Budget Office New Staff Announcements

- Grace Torres, Budget Analyst  x3750
- Adrian Witt, Budget Analyst  x3750
Updating or Creating a New Position

Why it is important to provide accurate funding source information while requesting a new position or updating an existing position.

- CSUDH does not yet have a Position Control or Position Budgeting model in place;
- In the absence of Position Control, the Budget Office (BO) relies on information provided by the requestor in the Funding Source field of the form to confirm the position is budgeted. If the position is not budgeted, the source of funds should be reflected in this field, which will be used to determine salary and benefit expenses.
- Detailed and complete information expedites the process.
Payroll Adjustments

Budget planning considerations:

- Identify comprehensive fund sources for all expenditures;
- Determine the appropriate fund sources for salary expenses;
- Employees should be hired using the appropriate fund code identified when the budget plan was established to avoid having to process payroll adjustments later in the fiscal year.

Ideally, payroll adjustments are processed for the following reasons:

- LCD error corrections;
- Staff assignment changes;
- Reporting unit changes;
- A new program code or project code is added and requires separate tracking;
- Special circumstances when payroll expenses must be transferred that were unanticipated at the time of set-up.
Accounting Services

Cecilia Patz
Accounting Services New Staff Announcements

- Traniece Anthony, A/P Technician II  x2365
- Sharlene Vernon, Student Financial Services Specialist  x1097
Campus Cash Collection Points

• Departments cannot accept cash/cash equivalents or credit/debit card payments unless authorized by CFO.

• We are reviewing ICSUAM Section 6000 cash management policies and identifying any required updates to campus policies, procedures and forms.

• Meetings with departments that are collecting/processing payments will be scheduled from January through March 2019 to review department procedures for compliance with CSU and campus cash collection policies. Guidance will be provided to departments on best practices.

• Implemented Point of Sale (POS) stores for Athletics, the College of Education, and Testing Office and increased the number of MarketPlace stores. Other departments collecting cash and cash equivalents, such as Theatre Arts and the Student Health Center, will be contacted during October 2018 to discuss the POS option.
There are no recent changes to the CSU systemwide travel policy. A recommended campus-specific policy is being developed for our campus in accordance with the CSU policy, which allows campuses some flexibility on its implementation. Below are some campus-specific examples:

- A pre-approved travel authorization request is required at our campus.
- Use of PCard to pay for travel meals is being explored.

Travel expense claim form clarification:
- Negative numbers should be entered to reflect payments made via pcard to net amount due to the employee in accordance with form instructions.
- Lodging expenses exceeding $275/night require VP approval on the travel expense form, or a separate memo stating approval. Either is sufficient for travel claims.
Hospitality Policy – CSU Policy Changes

Highlights of CSU Systemwide hospitality policy changes:

• No distinction between the operating fund and other university trust funds. AADHT is considered the same as MT Trust Funds, Housing, Parking, Extended Education, etc. funds as far as allowable use.
• Removed “gifts” from the policy (section 407). CSU now only recognizes awards and prizes to be paid from state funds.
• Retiring employees may receive a recognition award/prize, but the statutory authority to make awards does not authorize paying for a “retirement party” with state funds.
• State funds may not be used to pay for alcoholic beverages.
• Removed the “employee-only” meeting restriction; CSU hospitality policy now allows for the use of state funds to pay for meetings attended by only employees, as long as the event serves a CSU business purpose.