**Fiscal Officer Duties**

**Objective**
The Fiscal Officer for a Student Services Fee (SSF) project is required to understand the requirements associated with accepting SSF funding as detailed in the SSF Governing Documents. In regards to Acceptance of Fee Monies, the documents state:

“It is understood by the applicants, the board, and VP for Student Affairs that all allocated monies will be used faithfully to execute both the intent and the letter of the program proposal as accepted by the board.”

The most current copy of the Governing Documents can be found on the SSF website under the section titled Board Information; select Governing Documents.

Link - [http://studentaffairs.arizona.edu/servicesfee/board_information.php](http://studentaffairs.arizona.edu/servicesfee/board_information.php)

The funds that are allocated to Student Services Fee projects are student dollars and as a Fiscal Officer you are responsible for ensuring that funds are spent in accordance with the scope of the project and that expenses align with the project budget, both by category and in total.

**Process**
The Fiscal Officer will receive notification when the Award Letter and Project Budget have been added to the website. The Award Letter specifies the total award, the number of years awarded, and the expense categories. The Project Budget is an excel spreadsheet providing a detailed project budget by object code categories. Projects receive budgeted funds in a specified account; for some projects a sub-account is also assigned. Both the Award Letter (found under the Funding Notification tab on the website) and the project budget documents are available on the Website.

Link - [http://studentaffairs.arizona.edu/servicesfee/proposals.php](http://studentaffairs.arizona.edu/servicesfee/proposals.php)

The typical budget categories are Personnel (broken down by type), Operations, Equipment, Travel, and Student Support. If the project expenditures exceed the project budget in total or in the previously mentioned categories by an amount deemed material by the Director of Finance, the department can be required to repay the excess and/or have future years funding reduced by the overage.

If a project determines a need to spend funds differently than budgeted, a Program Alteration Request (PAR) may be required.

Some changes in spending always require a PAR - for example:

- Spending wages allocated for students (graduate, or undergraduate) for any other personnel type, including Classified, Appointed, Temp, etc., or vice versa.
• Spending in a different budget category than identified in the project budget (unless specifically authorized in the Award Letter); for example:
  o Funds are budgeted to purchase computers, and you want to spend the funds on employee wages.
  o Funds are budgeted for Travel and you want to purchase supplies or equipment.

Some changes in spending do not require a PAR - for example:

• Change in **student** hiring mix - hiring undergraduates instead of graduates; however, the ERE difference would need to be covered from the total personnel budget.
• Change in equipment mix – planned to purchase computers, but instead want to purchase iPads, to use for the same purpose.

See attached Flowchart – Exhibit A to determine if a PAR is necessary. This information is also provided on the Student Services Fee website under the section titled **Resources & Forms**.

Link - [http://studentaffairs.arizona.edu/servicesfee/resources.php](http://studentaffairs.arizona.edu/servicesfee/resources.php)

It is the responsibility of the Project Contact and Fiscal Officer to be familiar with these requirements and ensure the expenses charged to the account are in alignment with the Board approved budget for the project. If you are uncertain if a change in spending requires approval, ask questions **before** spending. A copy of the of the pages of the Governing Documents related to PARs - **Procedures for Termination and Alteration of Programs** is attached as Exhibit B.

**Reporting**

On December 31st and August 31st of each year the Project Contact is required to submit a Progress Report. The Progress Report includes a comparison of actual expenses to the budget in a format specified by the Director of Finance. At year-end, variances of expenditures that exceed the budget for a category must include an explanation as to why the variance occurred and what controls are in place to prevent the variance from recurring.

Cash Transfers for each account/sub-account are recorded in July for the amount of expenses recorded thus far for the project (not to exceed the available budget). If necessary, an additional transfer will be recorded in August to bring the fund balance in the account/sub-account to zero.

A year-end report with information about all SSF Projects, will be prepared by the Director of Finance for the Student Services Fee Board. It will include detail of budget variances broken down by the categories identified in the project budget. Unfavorable variances could impact the Board’s willingness to fund future projects.
Exhibit A – Program Alteration Request (PAR) Flowchart

Is a Program Alteration Request (PAR) required to make adjustments to your project?

Just follow the flowchart below to find out!

Are you requesting to...

- extend the amount of time you have to use the allocated funds?
  - YES
  - Please submit a PAR.
  - NO

- switch the budget category of your funds (i.e. use personnel funds for operations expenses)?
  - YES
  - Please submit a PAR.
  - NO

- spend your allocated funds prior to July 1 of the year for which your project is receiving funding?
  - YES
  - Please contact the Board's financial advisor.
  - NO

- fund student employees with monies that were allocated for staff or vice versa?
  - YES
  - Please submit a PAR.
  - NO

- adjust your operations budget within the same object code (i.e. funds were allocated for a specific item, but you want to spend the funds on a different item, still classified in the same object code)?
  - YES
  - You do NOT need to submit a PAR.
  - NO

For all other changes, please submit a PAR.
Exhibit B - Procedures for Termination and Alteration of Programs
(From Document 2 of the Governing Documents)

I. Expectation to Provide Services
When an applicant accepts SSF, the applicant and SSFAB understands that the applicant, now a recipient, will honor the intent and letter of their proposal by providing the services and/or employment opportunities described. When making a recommendation for partial funding, the board will provide specific direction as to which portions of the proposal are being funded and confirm that these make up an achievable object in the opinion of the program director.

This document is intended to protect the integrity and effectiveness of the SSF by outlining a process of oversight and recovery in the event that the board or program director believes a project may fail to fulfill these expectations or encounters significant, unforeseen difficulties. Failure to fill student or staff positions, potential budget overruns, or a failure to appropriately advertise the SSF and failure to provide anticipated student benefits are grounds for concern and possible action.

II. Routine Recovery of Funds
SSF accounts will be swept June 30. The board may also, on the basis of interim progress reports or financial statements, request the return of funds that appear excessive or unlikely to be allocated as intended, for example personnel funds for unfilled positions. The board should request an explanation for the apparent surplus from the program director and allow 5 business days for a response. Whether or not the time period is honored the board may take action.

III. Program Alteration Requests
As outlined in Part 3 §I, programs are funded based on the specific objectives in the program application. The board may approve any significant deviation from these, upon receipt of request, considering:

i. Whether the proposed changes are consistent with the original intent of the proposal, i.e. in terms of student priorities addressed and impact.

ii. The rationale for the request.

iii. The current success of the program.

iv. The additional benefits gained from the change.

v. The revised budget.

Changes that would require additional funding should also be evaluated as outlined in Part 3 §IV.

IV. Requests for Additional Funding
In the event of an unexpected budget overrun, a program may request additional monies deemed necessary to continue the program through its intended term.

The program should meet the following criteria before receiving additional funds:

i. The program should have attained a significant portion of its goals.

ii. The program should provide an established resource for a significant, representative portion of students who may experience adverse health, academic or financial effects if the program is canceled. Note that in some cases, these effects may be mitigated through a reasonable, publicized cancellation timeline or redirection to
other resources. The board should also consider if these may be reduced to an acceptable level by continuing the program at a reduced level.

iii. The program budget deficit should not be result of mismanagement, scope creep or factors that were foreseeable at the time the program received SSF monies.

iv. The program should be sustainable beyond the requested reallocation, unless the original allocation was approved with the understanding that the program would not be self-sufficient.

v. The program should have a revised budget explaining how the money was spent and where the reallocation will go.

Requests for additional funding should address each criterion and provide supporting evidence, including a report on the number and demographic of students served (i & ii) and a post-mortem (iii & iv). The will consider the matter at the next board meeting.

V. Program-Initiated Termination
In the event that a program director or recipient feels that a program is unsustainable, ineffective or otherwise in danger of failing to meet expectations, they may request termination. The request should include

i. A progress report covering to-date highlighting the reasons for ending the program

ii. A reconciliation recording any unallocated or recoverable monies

iii. An assessment of the impact of cancellation (addressing any issues outlined in §IV.ii) including an exit plan, timeline, and an explanation of how staff and student positions may be affected.

The board should provide a recommendation to continue the program, continue with changes in the program (considering §III) or terminate the program and reclaim any remaining funds as soon as possible.

VI. Termination by Student Affairs
The Board may, on the basis of interim progress, financial reports or other evidence, recommend terminating a program. Such a recommendation should only be made after determining that:

i. The program is not likely to achieve a significant level of its intended impact, and

ii. Terminating the program will not have appreciable adverse effects on the student community, or

iii. SSF monies have been misused, or

iv. The scope of the program has deviated, without approval (§III), significantly from that given in the initial application.

NOTE: The Vice President for Student Affairs may also terminate a program in light of unforeseen circumstances.

VII. Responsibility Clause
The VP for Student Affairs has final authority on the usage of the fee, final authority on the actions of the board, and final responsibility on safeguarding the integrity and transparency of the fee and the advisory board; therefore, any decision by the VP for Student Affairs, whether in agreement with board directives or not, is final, binding, and supersedes these policies.