



DASG

Finance

Code

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DASG FINANCE CODE

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ARTICLE I: FINANCE COMMITTEE

Section 1: Membership

The DASG Finance Committee shall consist of the following:

- A. Voting Members
 - 1. DASG Chair of Finance
 - 2. DASG President (shall act in the capacity of a Budget Analyst)
 - 3. DASG Budget Analyst (3)
- B. Non-Voting Members
 - 1. Any Number of Interns
- C. Advisors (Non-voting Ex-Officio)
 - 1. DASG Senate Advisor(s)
 - 2. Student Accounts Accountant

Section 2: Objectives

The objective of the DASG Finance Committee is financial accountability, transparency, accessibility, and equity within the following areas of focus:

- A. Audit and evaluate programs funded or requesting funds from the DASG Senate, and recommend requests for funding to the DASG Senate
- B. Evaluate all sources of DASG revenue, including but not limited to the DASG Flea Market, DASG Bike Program, DASG Membership Fee, and Student Representation Fee
- C. Discuss and propose new projects with the goal of increasing DASG revenue
- D. Ensure that all financial activities of the DASG Senate legally comply with all Federal, State, and local laws, District rules, and DASG Senate rules (including Budget Stipulations)
- E. Prepare the annual budget of the DASG Senate's accounts
- F. Participate in the Shared Governance process for college and district budgeting and planning

Section 3: Right to Act

The DASG Senate delegates authority to the DASG Finance Committee to take action on behalf of the DASG Senate to fulfill its own objectives with the following restrictions:

- A. Funding must be approved by the DASG Senate by procedures specified by the DASG Finance Code
- B. Amending or allowing special exceptions for budget stipulations must be approved by the DASG Senate
- C. The prepared annual budget must be approved by the DASG Senate by procedures outlined in the DASG Finance Code

Section 4: Committee Duties and Responsibilities

The DASG Finance Committee shall:

- A. Review all budget and finance requests submitted to the DASG Finance Committee and propose a recommendation to the DASG Senate.
- B. Manage and oversee all DASG funds and accounts, both budgeted and reserved, in accordance with the DASG Finance Code and ensure income and expenditure commitments are met.
- C. Participate in budget deliberations in the months of October to March, including Friday and Saturday deliberation dates in the month of January.
- D. Research and review other budget concerns and make recommendations to the DASG Senate.
- E. Review its Committee Code at least once per year and submit any proposed amendments to the DASG Senate.
- F. Inspect and interview programs that are funded by the DASG in the fall and winter quarters in preparation for DASG Budget Deliberations.
- G. Ensure that Senators on the Committee are voting members on shared governance committees responsible for college and district budgeting and planning, included, but not limited to:
 - Resource Allocation and Program Planning (RAPP)
 - Budget Advisory Committee (BAC)
 - District Budget Advisory Committee (DBAC)
 - Campus Facilities
- H. Ensure that the Finance Committee receives a financial overview and procedures training.
- I. Ensure that prospective interns and interns of the Finance Committee are assigned a Finance Senator Mentor and be given procedure and budget training.
- J. Ensure that the Senate receives budget training.

ARTICLE II: OFFICERS

Section 1: Committee Officers

- A. The DASG Finance Committee shall have the following Officers:
 - DASG Budget Analyst (3)
- B. The Committee shall reserve the right to create or dissolve ad hoc positions as deemed necessary.
- C. Senate Officers are appointed during the annual internal officer elections. If a vacancy is present, an intern may run as a mid-term senator to fill the position at DASG Senate. The appointment shall be conducted with a majority vote of the Senate.
- D. The Committee Chair shall assume all duties and responsibilities of vacant positions.

Section 2: Individual Duties and Responsibilities

A. DASG Budget Analyst (3 openings)

Budget analysts have the power to make a direct impact on the financial well-being of the De Anza student body. With leadership and vision, they ensure that our budgets, General Budget (Fund 41) and Student Representation Budget (Fund 46) allocations, are not only allocated in an accountable, transparent, accessible, and equitable manner, but that we are also constantly innovating and finding new ways to maximize DASG revenues.

Responsibilities:

1. Manage and oversee all DASG funds and accounts, both budgeted and reserved, in accordance with the DASG Finance Code and ensure income and expenditure commitments are met.
2. Present completed budget draft to the FHDA Board of Trustees
3. Research and review other budget concerns and make recommendations to the DASG Senate.
4. Assign and oversee intern mentees in committee assignments such as budget interviews and follow up communications.

ARTICLE III: BUDGETS

The governing principle in considering DASG Budget request will be to allocate money to those activities that will assure the greatest benefits to the De Anza Student Government (DASG) Constituents.

Section 1: Use of the DASG Budgets

All finances of the organization shall be administered using a formal DASG Budget system.

Section 2: Preparation of the Following Fiscal Year's DASG Budgets for Funds 41 and 46

- A. The DASG Finance Committee shall ensure broad advertisement of available DASG funding by announcing the DASG Budget cycle and procedures to all De Anza Faculty (full and part time), Classified Staff (full time, part time, hourly, and Supervisors), Administrators, DASG Senate members, and appropriate campus media. Notice of this shall also be posted on the DASG Senate Bulletin Board and made known to any other interested persons.
- B. The DASG Budget Deliberations Schedule specified in Section 3 shall be used in formulating the DASG Budgets for the next fiscal year.
- C. All requests for DASG Budget items must be submitted to the Office of College Life.
- D. The Budget shall be presented to the DASG Senate in accordance with the DASG Budget Deliberations Schedule specified in Section 3. The DASG Budgets require two (2) two-thirds (2/3) votes for approval. Any and all amendments throughout the budget deliberations also require a two-thirds (2/3) vote for approval. After the first two-thirds (2/3) vote for approval, the proposed Budget shall be posted for at least seventy-two (72) hours for the general public to view. Approval is a two (2) week* process that requires a two-thirds (2/3) vote of the DASG Senate at successive DASG Senate meetings. The budget may be amended on the floor of the DASG Senate prior to the second two-thirds (2/3) vote. However, once a change is made to the Budget that has been posted for the public to view, the changes must also be posted for the public to view for a period of at least seventy-two (72) hours. The second two-thirds (2/3) vote will take place after this period.

Section 3: DASG Budget Deliberations Schedule

The following DASG Budget Deliberation Schedule shall be used in formulating the Budget for the next fiscal year (the Foothill-De Anza Community College District Fiscal Year is from July 1st – June 30th):

Time Period	Event
DASG Budget Applications	
Fall Quarter Monday Week Two (2)	DASG Budget Request Forms Available
Fall Quarter Monday Week Two (2) through Monday Week Six (6)	DASG Budget Application Questions on Finance Agenda
Fall Quarter 4:00 pm Monday Week Seven (7)	DASG Budget Request Forms Due
Fall Quarter Tuesday Week Two (7) through Thursday Week Nine (9)	DASG Budget Requests and Spreadsheets Processed and Posted Online

Time Period	Event
Fall Quarter Friday Week Nine (9) through Winter Quarter Monday Week One (1)	DASG Finance Committee Members Review Request Forms and Complete Rubrics
Winter Quarter Monday Week One (1)	DASG Chair of Finance Compiles and Scores Rubrics and Ranks Budget Requests
DASG Finance Committee Budget Deliberations	
Winter Quarter Monday Week One (1) through Monday Week Four (4)	DASG Finance Committee Deliberates and Allocates the Budgets
Winter Quarter Monday Week Four (4)	DASG Finance Committee Approves the Budgets
DASG Senate Budget Deliberations	
Winter Quarter Wednesday Week Four (4)	<p>DASG Finance Committee Budget Recommendations Presented to the DASG Senate as Information Items</p> <p>These drafts will be made available to each budgeter and all De Anza College Students, Faculty, Staff, and Administrators by time that they are presented to the DASG Senate as Information Items. Appeals to the DASG Budget drafts shall be heard during the subsequent DASG Senate meetings during Budgeter Comments or the relevant Action Items.</p>
Winter Quarter Wednesday Week Five (5)	<p>DASG Senate Deliberates, Adjusts if Necessary, and Approves the Budgets as a First Vote</p> <p>There must be a Budgeter Comments section added after Public Comments to all the DASG Senate agendas during the DASG Senate Budget Deliberations.</p>

Time Period	Event
Winter Quarter Wednesday Week Six (6)	<p>DASG Senate Deliberates and Approves the Budgets as a Second Vote</p> <p>The date of the Second Vote depends on when the First Vote takes place. If the deliberation is not complete on Week Five (5) it will continue to Week Six (6) and the Second Vote will be pushed to Week Seven (7). Also, the DASG Budget requires a confirming vote of the same budget without changes between the votes. If any changes take place the day of the Second Vote it goes back to being a First Vote and will require a new date for a confirming Second Vote.</p>
DASG Budget Preparation for FHDA Board of Trustees Presentation and Approval	
Thursday after DASG Senate Second Vote through Wednesday Two (2) Weeks before the May Regular FHDA Board of Trustees Meeting	DASG Budget Book Prepared by Office of College Life and Student Accounts Staff
Thursday after DASG Senate Second Vote through Wednesday Two (2) Weeks before the May Regular FHDA Board of Trustees Meeting	DASG Budget Presentation and Slides Prepared by DASG Finance Committee
FHDA Board of Trustees Presentation and Approval	
First Monday of May	DASG Budgets Presented for Approval at Regular FHDA Board of Trustees Meeting
Availability of Funds	
July 1st	New Fiscal Year Begins

Section 4: Line-Item Transfers

Budgeters requesting Line-Item Transfers of budgeted items shall submit completed DASG Finance Committee Agenda Item Request forms in advance to the Student Accounts Office. The DASG Chair of Finance shall authorize all Line-Item Transfers with their signature with a confirming signature by the DASG Senate Advisor. Line-Item Transfers may be brought to the Finance Committee for consideration at the discretion of the DASG Chair of Finance. Line-Item Transfers from labor and benefits object codes cannot be made to non-labor and benefits object codes. Exemptions may be made at the discretion of the Finance Committee. Line-Item Transfers must be submitted to the Student Accounts Office by the second to last Finance meeting of the fiscal year. The DASG Accountant can make line-item budget adjustments as needed to meet District billing and year-end processing deadlines.

As expenses come in, the Student Accounts Office is authorized to and shall make Line-Item Transfers for DASG Operational accounts up to \$20 without a Line-Item Transfer Request Form or approval of the DASG Chair of Finance or DASG Finance Committee. The Student Accounts Office shall contact the Budgeter to confirm the line items for transfer. The Student Accounts Office may request the approval of the DASG Chair of Finance at their discretion.

Section 5: Budget Transfers

Budgeters requesting Budget Transfers between DASG accounts shall submit completed DASG Finance Committee Agenda Item Request forms in advance to the Student Accounts Office. The DASG Finance Committee shall make their recommendations to the DASG Senate for final approval. Approval of Budget Transfers requires a two-thirds (2/3) approval vote of the DASG Senate. Any and all amendments throughout the Budget Transfer deliberations shall also require a two-thirds (2/3) vote for approval.

Budget Transfers for DASG Operational accounts shall instead follow the approval process for Line-Item Transfers.

Section 6: Types of Accounts

A. DASG Accounts, Funds 41 and 46

All income and expenditures designated in the annual DASG budget.

1. Fund 41: General Funds

2. Fund 46: Student Representation and Advocacy Funds

B. Club Accounts, Fund 44

All income and expenditures of recognized clubs.

C. Restricted Reserve Accounts

The current DASG Budget has four (4) different reserve accounts.

1. The General Reserve for Fund 41, account 41-32100-0000, as required by this DASG Finance Code. DASG shall maintain a reserve account of at least four hundred thousand dollars (\$400,000).

2. The General Reserve for Fund 46, account 46-32100-0000, as required by this DASG Finance Code. DASG shall maintain a reserve account of twenty thousand dollars (\$20,000).

3. Surplus Reserved for Next Year's Budget for Fund 41 and Fund 46, accounts 41-32300-0000 and 46-32300-0000.

ARTICLE IV: FUNDS

Section 1: Accessing Funds from Reserve Accounts

The DASG General reserves are restricted and cannot be utilized unless the DASG Senate or the College deems an emergency situation exists and the DASG Senate approves such action. If Fund 41 or Fund 46 has an overall deficit at Year-end that exceeds the Prior Yr. Surplus Allocated for Budget Unrestricted Fund Balance account xx-31150-0000, the Accountant will process a journal entry to reduce the General Reserve account xx-32100-0000 in the affected fund.

Section 2: Accessing Special Allocation Funds from Funds 41 and 46

- A. Special Allocation Funds are budgeted specifically to serve unexpected needs.
- B. Requests for DASG Special Allocation Funds from Funds 41 and 46 are submitted to the Student Accounts Office and forwarded to the DASG Finance Committee for consideration.
- C. The DASG Finance Committee will make their recommendation to the DASG Senate. A two-thirds (2/3) vote is required for approval. Any and all amendments throughout the funding deliberations shall also require a two-thirds (2/3) vote for approval.

Section 3: Capital

- A. Capital items are defined as, durable items such as equipment, furniture, bicycles, etc. They are added to a fixed asset list to assist with tracking and future funding decisions. Capital items have a usable life greater than one year and a retail value typically of \$200 or greater.

Section 4: Deposits

- A. All money collected from any source must be substantiated by pre-numbered receipts, pre-numbered tickets or other records that may be checked for the purpose of accounting for the funds.
- B. No part of the expense of any event may be paid from the money collected, but must be paid for in the manner described under Expenditures (Article VI).
- C. Banking of all funds and all official bookkeeping records shall be the responsibility of the Student Accounts Staff, who shall be bonded employees of the District.
- D. All DASG programs and student organization funds collected from any source shall be deposited on the first business day after receipt of funds.
- E. The Student Accounts Office shall issue a receipt for all moneys received.

ARTICLE V: STUDENT REPRESENTATION FEE – FUND 46

Section 1: Definition and Purpose

As prescribed in California Education Code §76060.5, a California Community College may establish the \$2 per term Student Representation Fee to provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments, and before offices and agencies of state government.

Section 2: Collection

One-half of the total amount collected will be available for use by the De Anza Student Government as outlined in Section 3. The remaining half will be forwarded to the State Chancellor's Office to be made available for use by the recognized statewide student organization (as defined in California State Ed Code 76060.5).

Section 3: Accountability

Persons requesting allocations from Fund 46 DASG Student Representation Fee shall follow all regular procedures for expenditures through the Student Accounts Office and DASG regulations.

Section 4: Usage of Funds

A. Allocated by DASG Senate

One - half of the total amount collected each quarter shall be allocated by the De Anza Student Government for the following types of activities:

1. Carrying out voter registration, education, and mobilization campaigns.
2. Training students and hiring student interns to organize and advocate for themselves and their communities before state and local decision-making bodies.
3. Carrying out educational programs for the student body to help inform students of important decisions being made at the state and local level affecting their lives as students.
4. Supporting student advocates to meet with elected officials at the city, county, district, and state level.
5. Supporting student advocates to organize with other students at the local, regional, and statewide level at conferences, training sessions, and advocacy gatherings, including but not limited to: SSCCC General Assemblies, CCCSAA, and the FACCC Advocacy & Policy conference.
6. Increasing the capacity of DASG Constituents to organize, mobilize, and develop leadership skills to be-effective advocates for themselves and their communities before state and local decision-making bodies.

B. Allocated by the Statewide Student Organization

1. One-half of the total fee collected shall be expended to establish and support the operations of a statewide community college student organization recognized by the Board of Governors of the California Community Colleges.

Section 5: Opt-Out

A student may opt out of paying the fee for any reason at the time of registration.

ARTICLE VI: EXPENDITURES

Section 1: Procedures

- A. All expenditures of the DASG Accounts or Club Accounts shall follow the procedures outlined below. All expenditures require original detailed receipts/invoices. Requisitions from DASG funds cannot be processed without the appropriate student signatures. **No deficit spending will be allowed.** Administrators are responsible for any expenditures exceeding budget allocations. Expenses will be transferred to their respective District Budget. No funds will be advanced on a petty cash basis.
- B. Either the DASG Chair of Finance, College Life Advisor, DASG Senate Advisor, administrator responsible for the program area, or college administrator has the authority to hold any request for funds if circumstances merit delay.
- C. The DASG will not assume financial responsibility for any charge item not covered by the approved purchase requisition issued in advance purchases. Individuals obtaining goods or services without an approved purchase order will be held responsible for the payment of any good or service. The Student Accounts Office will facilitate the financial transaction in any of the following ways.
1. District Purchase Order (PO) issued via a District Purchase Requisition
 2. Checks issued via a Student Accounts Requisition mainly for reimbursements. (Payments to companies are processed through the District Accounts Payable Department; please consult with the Student Accounts Office for the correct forms).
 3. Limited Engagement or Independent Contractor Agreement (LEA/ICA) Pre-Authorization Form, Limited Engagement or Independent Contractor Agreement (LEA/ICA), W-9 Form, Payment Authorization Form, and Invoice
 4. Payroll
The DASG may fund budgeters to hire employees. Budgeters hiring employees should consult with the Student Accounts Office for hiring procedures.
 5. Cash Advances
Cash advances must be accompanied with specific detail as to how the funds will be used PRIOR to being approved and are typically used for athletic coaches or staff advisors for student travel. Requests for reimbursements without prior approval may be denied. Receipts must be submitted for cash advances prior to being approved for any additional advances. Cash advances cannot be used to pay for services by individuals or Limited Engagement/Independent Contractor. When requesting a cash advance the Student Accounts Cash Advance Agreement form must be completed. The form contains the following guidelines:
 - a. Advance will be used for the purpose stated on the Student Accounts Requisition. It will not be used to pay for services rendered on an Independent Contractor Agreement (ICA) or Limited Engagement Agreement (LEA).
 - b. All receipts will be turned in within fifteen (15) working days of the check date, or by June 30th whichever is first. However, before another advance is issued, receipts must be submitted. Original, detailed receipts are required.
 - c. All money not spent shall be returned along with the receipts. The total of the receipts plus the money returned must equal the amount of the advance.
 - d. The Receipts to Follow Memo will be turned in with the receipts and unused

money; the Program Administrator or Club Advisor must review and approve all receipts as backup.

- e. I understand that I am personally responsible for the amount of the advance.
 - f. Failure to comply with the above will result in a freeze on all financial transactions of the account. If I am a student, a hold will be placed on my record until I comply. If I am a District employee, the matter will be referred to the Director of College Fiscal Services.
- D. No DASG funds shall be used to purchase alcoholic beverages or any illegal substances.
- E. Funds allocated to a program must be used for the purpose stated in the original request and stay with that program and cannot be used for or allocated/donated to other programs without DASG Senate approval.

Section 2: Signatures

The person seeking the DASG funds shall complete the appropriate forms. Forms shall be submitted to the Student Accounts Office for necessary signatures.

- A. All funds requisitioned from DASG accounts shall require approving signatures from:
- 1. Account Budgeter
 - 2. Administrator responsible for the program area
 - 3. DASG Chair of Finance
 - 4. Director of College Life
 - 5. College administrator
- B. All funds requisitioned from club DASG accounts shall require approving signatures from:
- 1. Designated Club Officer
 - 2. Club Advisor
 - 3. Student Activities Coordinator
 - 4. ICC Chair of Finance
 - 5. Administrator responsible for the program area
 - 6. DASG Chair of Finance
 - 7. College administrator
- C. In the event the DASG Chair of Finance is unable to sign requisitions the line of succession outlined in the DASG Bylaws shall be used to approve requisitions. In signing requisitions, the above mentioned officers have the same authorities as the DASG Chair of Finance.
- D. For all requisitions from DASG funded accounts, the budgeter and administrator responsible for the program of the account shall sign designating this is as an appropriate expenditure of DASG funds and in the best interest of the student body, the DASG Chair of Finance shall sign designating funds are available and have been approved by the DASG Senate for such an expenditure, the Director of College Life (or designee) and/or Student Activities Coordinator do not approve expenditures but rather sign designating that all codes, bylaws, and Senate/ICC procedures have been completed, and the Director of College Fiscal Services shall sign representing administrative staff.
- E. The DASG Chair of Finance shall be available to sign (approve or disapprove) financial documents at least three (3) times per week.
- F. If the DASG Chair of Finance does not approve any request for funds allocated to an account the budgeter shall have the right to appeal the decision to the DASG Finance

Committee. If the DASG Finance Committee approves the expenditure, the DASG Chair of Finance will be directed to sign the request. If the DASG Finance Committee does not approve the expenditure, the Budgeter shall have the right to appeal the decision to the DASG Senate.

ARTICLE VII: DOCUMENTATION

Section 1: Tickets

- A. Tickets to be sold for all DASG/ICC approved student generated events must be secured from the Student Accounts Office. All unsold tickets must be returned to the Student Accounts Office.
- B. It shall be mandatory that all complimentary tickets to events funded by the DASG must be approved by the DASG President and the DASG Chair of Finance.

Section 2: Maintenance of Records

- A. Every club shall maintain accurate records of all income and expenditures and shall open their books to audit by the DASG Finance Committee, Student Accounts Office, or District Internal Auditor at any time.
- B. An annual audit of all DASG accounts and club accounts shall be made by a certified public accountant retained by the District.

ARTICLE VIII: SPECIFIC ACCOUNTS

Section 1: Student Body Association Fees

The cost of membership in the De Anza Student Government shall be determined by the DASG Senate with the approval of the District Board of Trustees.

Section 2: ICC and Club Funding

All ICC Club funding requests shall be referred to the Inter Club Council (ICC).

Should the ICC be unable to fund the request, the ICC, not individual clubs, may request for additional money from the DASG Finance Committee.

No DASG funding shall be used for clubs or club events except for funds allocated to the Inter Club Council (ICC) for said purpose.

All clubs must adhere to all DASG, ICC, College, and District policies and procedures including but not limited to the DASG Finance Code, DASG Budget Stipulations, and ICC Financial Code for their club funds and DASG funds allocated via ICC.

ARTICLE IX: GLOSSARY

A Budget

The portion of the budget used for most non-hourly salaries and benefits (Administrators, Classified Professionals, and Faculty). See the Pool column in the Frequently Used Account Codes document at <https://business.fhda.edu/accounting/user-training-guides.html> for specific Account/Object Codes.

Account Code

In Banner Finance the Account Code is a four-character numerical code that identifies the different line items (Salaries, Benefits, Supplies, Food, Printing, Professional Services, Travel, etc.). It is the equivalent of the Object Code in Blackbaud Financial Edge. See the Frequently Used Account Codes document at <https://business.fhda.edu/accounting/user-training-guides.html> for a complete list.

Accrual

Definition:

An accrual allows a business to record expenses and revenues for which it expects to expend funds or receive funds, respectively, in a future period.

Requirements:

Student Accounts Requisition has been submitted;

District Purchase Order has been generated by District Purchasing Services;

Goods or services have been received by the end of the fiscal year;

The expenditure has been authorized by Budget or by allocation;

Commitment has been made by the budgeter; **and**

An invoice has not been received in time to be processed by the year-end cut-off.

B Budget

The portion of the budget used for most hourly salaries, overtime, benefits (Classified Professionals, Student Employees, and Temporary Employees), and everything else (Supplies, Food, Printing, Professional Services, Travel, etc.). See the Pool column in the Frequently Used Account Codes document at <https://business.fhda.edu/accounting/user-training-guides.html> for specific Account/Object Codes.

Banner

The higher education Enterprise Resource Planning (ERP) system used by the Foothill-De Anza Community College District. It is made up of four parts, Banner Finance, Banner Financial Aid, Banner Human Resources, and Banner Student. See <https://www.ellucian.com/solutions/ellucian-banner> for more information.

Blackbaud

The developer of the Financial Edge NXT system used by the De Anza Student Accounts Office. See <https://www.blackbaud.com/> for more information.

Budget Transfer

Moving funds from one account to a different account.

Carry Forward Account

Definition:

An account into which the funds for a specific purpose or project are placed when the project or purpose has started but cannot be completed by the end of the Fiscal Year and it does not meet the requirements for an Accrual or Encumbrance.

Requirements:

The expenditure has been authorized by Budget or by allocation;

Commitment has been made by budgeter, but the project was not completed by the end of the fiscal year;

Request has been submitted to carry funds forward into the following fiscal year using a DASG Finance Committee Agenda Item Request Form in time for the second to last Finance Committee Meeting of spring quarter with all the required authorization signatures; **and**

It is approved by the DASG Finance Committee; **and**

It is approved by the DASG Senate.

Categorical Funds

Funds set aside for a specific purpose, use, recipient, etc. as dictated by the funding source (state, grant, etc.)

Deficit Spending

Spending funds in excess of projected revenue or what is available in a particular account.

Deliberation

Formal discussion on a particular matter. The DASG conducts deliberations on the Budget in both the Finance Committee and the Senate to determine the allocations for the upcoming fiscal year.

Ellucian

The developer of the Banner higher education Enterprise Resource Planning (ERP) system used by the Foothill-De Anza Community College District. See <https://www.ellucian.com/> for more information.

Encumbrance

Definition:

An encumbrance is a restriction placed on the use of funds to ensure that there will be sufficient funds available to pay for specific obligations.

Requirements:

District Purchase Requisition has been submitted;

District Purchase Order has been generated by District Purchasing Services; **and**

Goods or services have not been received by the end of the fiscal year.

Financial Edge NXT

The accounting system used by the De Anza Student Accounts Office. See

<https://www.blackbaud.com/products/blackbaud-financial-edge-nxt> for more information.

Fiscal Year

Definition:

Any 12-month period without regard to the calendar year, for which an organization plans the use of its funds and at the end of which it determines its financial condition.

Specific Period:

The Fiscal Year for the Foothill-De Anza Community College District is July 1st – June 30th.

FOAP

An acronym used to identify different “accounts” in Banner Finance. It stands for Fund - Organization - Account - Program. See <https://business.fhda.edu/accounting/chart-of-accounts.html> for more information.

FOP

An acronym used to identify different “accounts” in Banner Finance without specifying a specific line item. It is rarely used. It is more common to use a FOAP with “xxxx” listed for the Account Code.

General Ledger

Businesses and organizations use a system of accounts known as ledgers to record their transactions. The General Ledger (GL or G/L) is the master account containing all ledger accounts. It holds a complete record of all transactions taking place within a specified accounting period. Major examples of individual accounts in a general ledger include expense accounts, revenue accounts, asset accounts, liability accounts, and equity/fund balance accounts. Each transaction recorded in a general ledger or one of its sub-accounts is known as a journal entry.

General Ledger Account

General Ledger Accounts collect and sort financial transaction data into similar groupings such as a specific department/program or event.

Index Code

A six-character alphanumeric code used to reference a specific FOP in short form.

Line-Item Budgeting

Definition:

A form of budget presentation that groups expenses by type such as Payroll, Benefits, Supplies, Food, Printing, Travel, etc.

Line-Item Transfer

Moving funds from one line item within an account to a different line item in the same account.

Matching Funds

The amount of General Funds that are required to be used along with Categorical Funds due to a requirement of the funding source of the Categorical Funds.

Object Code

In Blackbaud Financial Edge the Object Code is a four-character numerical code that identifies the different line items (Salaries, Benefits, Supplies, Food, Printing, Professional Services, Travel, etc.). It is the equivalent of the Account Code in Banner Finance. See the De Anza College Student Accounts Object Code Table document at <https://www.deanza.edu/studentaccounts/forms-docs.html> for a complete list.

Reimburse

To repay a person or organization for expenses incurred.

Reimbursement

A payment made to reimburse a person or organization.

Requisition

A form to request something such as payment or items. A Student Accounts Requisition is used to request a payment (generally a check) from the Student Accounts Office for reimbursement or goods, whereas a Purchase Requisition is used to request a payment or Purchase Order from the FHDA Purchasing Department for high-cost goods or services.

Year-End Cutoff Date

Definition:

Fiscal Year-end deadline for the submission of a specific form for processing.

Specific Dates:

District Purchase Requisitions

One (1) week prior to the District Cut-off date

Limited Engagement or Independent Contractor Agreements

If the request is submitted one (1) week prior to the District Cut-off date, it will be processed in the current fiscal year.

If the request is submitted less than one (1) week before the District Cut-off date, it will be processed in the following fiscal year.

Student Accounts Check Processing Cut-off

If the Requisition is submitted by the Check Processing Cut-off date and it has all the required authorization signatures, the check will be processed by thirtieth (30th) of June;

If submitted after the Check Processing Cut-off date but before thirtieth (30th) of June, and it has all the required authorization signatures, the Requisition will be charged to the current year Budget, but the check will be processed in the following fiscal year.

		Amended:	11/28/2018
Adopted:	6/9/2010	Amended:	5/15/2019
Amended:	2/8/2012	Amended:	11/27/2019
Amended:	1/16/2013	Amended:	3/17/2021
Amended:	6/5/2013	Amended:	5/26/2021
Amended:	8/19/2015	Amended:	4/27/2022
Amended:	11/25/2015	Amended:	5/31/2023
Amended:	11/16/2016	Amended:	1/31/2024
Amended:	11/29/2017	Amended:	11/27/2024
Amended:	3/21/2018		