ARTICLE I: STATEMENT OF PURPOSE
The purpose of these Bylaws is to define procedures by which financial transactions are conducted and enable the Graduate Student Association of the University of California, San Diego (GSAUCSD) to conduct business in such a manner so that it may work to the benefit of all graduate and professional students.

ARTICLE II: AUTHORIZATION OF EXPENDITURES
The Council of the GSAUCSD (Council) reserves the right to control all financial transactions, assets, and liabilities of the GSAUCSD and the procedures by which such are handled. Council delegates to the Vice President of Financial Affairs (herein referred to as VP Finance) the oversight and authority over all revenues and expenditures for officer's compensation, staff salaries, office operation, and organizational expenses within the approved budget limits for each category. Should the position of the VP Finance become vacant, the President shall act in that capacity.

ARTICLE III: ESTABLISHMENT OF THE FINANCE COMMITTEE
With concurrence of Council, a standing Finance Committee shall be established by the VP Finance to review and submit recommendations to the Council for approval of the GSAUCSD budget and financial requests for monies from the Appropriation Funds.

Section 1: Membership

1. The Finance Committee shall consist of the VP Finance, who shall chair the meetings, and Council representatives appointed to this committee by the Council. The VP Finance shall cast a vote only in the case of a tie.
2. Committee members shall serve until the first GSA Council meeting of the subsequent Fall Quarter.
3. The GSAUCSD fund manager shall be a non-voting ex-officio member.
4. All GSAUCSD officers shall be voting ex-officio members.
5. Additionally, GSAUCSD representatives to Student Fee Advisory Committee and Sports Facility Advisory Board shall provide quarterly report to the finance committee on the current and projected state of each committee, that will be passed on to the GSAUCSD Council.

Section 2: Powers and Responsibilities

The VP Finance shall have the following powers and responsibilities:

1. Submit the Finance Committee's recommendations regarding the budget, budget amendments and allocations from the Appropriation Funds to the Council for approval. Recommendations shall be submitted, in writing, to the Council with the agenda for its next regular meeting. The VP Finance shall be prepared to provide reasons for the recommendations at the Council meeting.
2. For allocations from the Appropriation Funds, ensure that:
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a. The Finance Committee's recommendations and the Council's actions are written on the financial request forms and that those funds are spent on what was approved;
b. A separate financial log is kept for allocations made each year;
c. Historical funding files for each Department are maintained and funding requests with copies of actual expenditures are placed in those files at the end of fiscal year.

3. Have oversight and authority over expenditures for officer's compensation, staff salaries, office operations, and organizational expenses within the approved budget limits for each category. If at any time, if the VP Finance does not feel that an expense is appropriate, he/she may discuss it with the Finance Committee for its recommendation and, if necessary, forward it to the Council for further review and approval.

The Finance Committee shall have the following powers and responsibilities:

1. Hold meetings to review the budget and any requests for monies from the Appropriation Funds.
2. Establish the maximum amount of funding that any one student group, department, or individual can receive in one fiscal year from the Appropriation Funds.
3. Establish and maintain a detailed set of request forms and procedures for each type of funding request.
4. For requests for monies from the Appropriation Funds, review historical information regarding:
   a. prior allocations to Departments, organizations and/or individuals that are requesting funds; and
   b. similar types of funding that were approved in prior years.
5. Review the GSAUCSD's financial records and account balances on a quarterly basis.
6. Review, audit, and approve all financial reports and budgets submitted to the Council.
7. Periodically review these Bylaws.
8. Prepare the budget for the next fiscal year at the end of the current year.
9. Have knowledge of the GSAUCSD Constitution, Financial Bylaws, and other related procedures.

Section 3: Meetings

1. The regular meetings of the Finance Committee shall be scheduled every other week during each academic quarter.
2. The VP Finance shall schedule all meetings and notify committee members and persons requesting funds as to the time and location of such meetings.
3. A committee member may, with written notification to the VP Finance, designate a proxy who must also be a Council representative or a GSAUCSD officer.
4. A quorum shall consist of the VP Finance and at least two other voting members or their proxies.
5. A quarterly meeting shall be scheduled to meet with GSAUCSD representatives to Student Fee Advisory Committee, University Centers Advisory Board, Co-ops Advisory
Committee, and Sports Facility Advisory, in order to discuss the current and projected state of each committee.

ARTICLE IV: ALLOCATION PROCEDURES

Allocated funds shall not be expended for programs or purposes that are in violation of state or federal laws, or of the University of California’s Policies and Procedures. The following procedures shall be followed for requests for monies from the Appropriation Funds.

Section 1: Submission of Funding Requests

1. Requests shall be submitted to the VP Finance online or in writing using the appropriate form.
2. Requests for monies from the Lounge Improvement Fund (LIF) or Department Per Capita (DPC) must be submitted by at least one Council representative from that Department.
3. Requests for monies from GSA Appropriation Funds must be submitted by at least one graduate or professional student who is a member of the organization requesting funds.
4. Requests from UCSD departments, or organizations unaffiliated with UCSD, must be submitted by at least one Council member representing that department or organization.
5. Requests must be for events that are of interest to and/or benefit to graduate or professional students.
6. It is the option of the requester to attend the Finance Committee meeting at which the request will be reviewed. However, failure of the requester to meet with the committee may result in a delay of consideration of the request and a subsequent delay in funding.
7. Requests must be submitted in advance of Finance Committee meetings by a time established and advertised by the VP Finance. Council must approve requests before any funds are spent. The requestor, or an individual designated by the requestor, is recommended to attend the Council meeting to answer questions from the Council.
8. Retroactive requests will NOT be considered.
9. Requests for monies for CSI registered student organizations may only be made if the organization’s principal membership is comprised of a majority of graduate or professional students.
10. Requests from the Appropriation Funds by Council representatives, or GSAUCSD officers or committees, must follow all applicable procedures detailed in this article.
11. Request for monies from Diversity Event Fund (DEF) must be submitted to the Vice President for Financial Affairs and Vice President for Diversity, Service, Equity and Inclusion for approval.
12. Request for monies from Community Coordinator Event Fund (CCF) must be submitted to the Vice President for Financial Affairs and Vice President for Diversity, Service, Equity and Inclusion for approval.
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13. Request for monies from the Diversity Request Fund (DRF) and/or Family Friendly Fund (FFF) shall not conflict with and/or coincide with monies from the Diversity Event Fund (DEF).

Section 2: Criteria for Awarding Funds

The Finance Committee shall endeavor to fund a diversity of groups and events, both academic and social in character, thus enriching graduate and professional student lives and increasing visibility of and participation in the GSAUCSD. The extent to which any funding request, particularly if excessive, limits the ability of the GSAUCSD to achieve this mandate may be viewed by the Finance Committee as inappropriate for funding. Political or ideological considerations may not be used as reasons to deny funding.

1. Funding requests which lead to personal gain or which benefit a single individual will not be considered.
2. All requests should primarily benefit graduate or professional students. If graduate or professional students are not the overwhelming majority of the beneficiaries then external sources must contribute funding in direct proportion to the number of other individuals estimated to attend the event.
3. Finance Committee may adjust a request as they see fit. Any amendments made to a request without the consent of the requestor must be presented in writing to the requestor before the request can go before Council for final approval.
4. In the evaluation of requests from groups or for events that have received prior GSAUCSD funding, the Finance Committee will consider whether the past activities success has been commensurate with the amount of previous and/or projected funding.
5. In accordance with Rosenberger vs. The University of Virginia, graduate or professional students who protest the political or ideological nature of an activity or event may receive an individual per capita refund of GSAUCSD monies appropriated by the Finance Committee and approved by Council. Each individual must submit a letter of complaint to the VP Finance who will award refunds in a timely manner. Complaints must be submitted within 90 days of the activity or event.
6. Organizations registered at UCSD must provide event planning documentation in advance of applying for GSA funding, such as completing a TAP (Triton Activity Planner). Failure to have a TAP completed may result in the denial of funding.
7. Reimbursements must be submitted along with GSA reimbursement forms, sign-in sheet(s), and original funding bills and receipts within 14 days after the event.
8. Departments or organizations failing to comply with GSAUCSD reimbursement policy may have their reimbursements decreased, or have additional requirements imposed on future funding requests, as determined by the Finance Committee. The requestor shall be notified of the adjustment and the right to appeal by the VP Finance.
9. Organizations must submit sign-in sheets for all GSAUCSD sponsored events. The sign-in sheets must have the name of the graduate or professional student along with their department. The number of students signing in will be compared to the original number of students estimated by the organization at time of funding request. If the
number of graduate or professional student attendees is substantially less or appears falsified, the amount of funding may be scaled down accordingly. If a group has a reasonable need to maintain member confidentiality, the requestor must submit a written statement asking for exclusion at the time of filing the request for funding.

10. Any decrease in funding or reimbursement can be appealed to the Finance Committee in writing within ten days of being notified by the VP Finance. Any Finance Committee decision can be appealed to Council in writing and will be considered at the next regular Council meeting.

11. None of the monies from the allocations can be used toward the purchase of alcohol, travel, parking tickets and stickers, postage, firearms, or any other items from the UC San Diego prohibited list of items.

Section 3: Acknowledgement of Funds Received

1. Any event sponsored by the GSAUCSD must include as part of its publicity for the event acknowledgment of sponsorship by the Graduate Student Association. This acknowledgment must be present on any advertisements used to promote the event. A copy of the acknowledgment shall be sent to the GSAUCSD office for verification and filing. Failure to acknowledge GSAUCSD support may result in cancellation of the funding request and may be taken into account in the Committee’s consideration of future requests from the offending Department or student organization. Any decrease in funding can be appealed to the Finance Committee in writing within ten days.

2. Failure to supply required documentation may result in denial of reimbursement at the discretion of the VP Finance. This decision may be appealed in writing to the VP Finance before the last Council meeting of the year with an explanation for the lack of required documentation. The Council will review the appeal at the next Council meeting.

Section 4: Deadlines

1. Funding requests must be submitted by the last Finance Committee meeting of each fiscal year for all appropriations except for the Early Request Fund.

2. Requests must be submitted with sufficient time to allow review by the Finance Committee and Council at their regularly scheduled meetings prior to the date of the planned event.

3. Any requests for appeal hearings must be submitted to the VP Finance in writing before the last Finance Committee meeting of the year with specific reasons as to why the funding request should be reconsidered. The Council will review the appeal at the next Council meeting.

4. Financial cut-off for expenditures against approved allocations is the last day of the fiscal year, June 30th, for all appropriations. As of that date, any reimbursement receipts, requests for payment, requests to transfer expenses, or any other type of expenditure requests that are not received by the GSAUCSD office will not be honored and the remaining allocated funds will revert to the GSAUCSD and will no longer be available to the student, organization, or department.
Section 5: Appropriation Funds

Funding from the following appropriation funds can only be requested by GSA Council representatives:

1. Department Per Capita (DPC): Each Department may receive, on request, an amount, specified in the annual GSAUCSD budget, proportional to the number of graduate or professional students registered in that Department.
   a. A minimum level of total funding may be established with the annual budget.
   b. The funds will be available for use for one (1) full year after appropriation.
   c. DPC should be used up by October 15th of the following year and the new DPC is allocated after the registrar releases the enrollment statistics. The DPC cannot be used for any personalized items.

2. Lounge Improvement Fund (LIF): Funding for lounge improvements will be provided in a loose rotation and departments that have received funds during the previous fiscal year should not reapply during the current fiscal year.
   a. Consumable items and improvements to buildings (paint, electrical outlets/fixtures, carpet, and etc.) will not be funded.
   b. All permanent hardware, furniture, appliances, et cetera purchased with monies from the LIF remain the property of the GSAUCSD. In the event of dissolution of a lounge, GSAUCSD maintains the right to be notified and request the return of these items.

Funding from the following appropriation funds may be requested by any registered graduate or professional student. Events funded with these funds must be free and open to all graduate and professional students. Any exception to this restriction must be approved by the Finance Committee, as part of the approval of these funds:

1. General Request Fund (GRF): This money is for interdepartmental social, cultural, academic, and professional events as well as other activities of interest to graduate or professional students. Any graduate or professional student organization registered with CSI may request money from this fund.

2. Early Request Fund (ERF): The Early Request Fund shall fund events occurring after July 1st and before the second Finance Committee meeting of the next fiscal year.
   a. Requests from the Early Request Fund must be made after Council approves the budget for the subsequent fiscal year. Requests submitted during the Spring Quarter must be reviewed by the Finance Committee and the Council in the usual manner.
   b. Requests from the Early Request Fund submitted after the last Finance Committee meeting of the year will be reviewed by the VP Finance. The Executive Committee will serve the function of Council for Early Request Fund requests when Council is not in session.
   c. Financial cut-off for expenditures against the Early Request Fund will be November 1st. As of that date, any reimbursement receipts, requests for payment, requests to transfer expenses, or any other type of expenditure
requests that are not received by the GSAUCSD office will not be honored and the remaining allocated funds will revert to the GSAUCSD and will no longer be available.

d. Monies left in this fund not claimed prior to the deadlines set forth in Article IV, Section IV will be reallocated to the General Request Fund.

3. Academic and Professional Request Fund (APRF): Provides funds for events of a primarily academic and/or professional nature. Events may be intradepartmental in nature.

4. Family Friendly Fund (FFF): Provides funding for events for graduate or professional students and their families. Events funded with GRF funds must be free and open to all graduate and professional students

5. Diversity Request Fund (DRF): Provides funding for events to promote diversity on the UCSD campus.

6. Service Request Fund (SRF): Provides funding for graduate students to conduct outreach or service events that benefit the community as a whole. Community may extend to non UCSD affiliates. The event cannot be any type of fundraiser.

Section 6: Funding Bills

1. All financial legislation will be sequentially numbered. The number assigned will start with the year, the appropriation fund (LIF – Lounge Improvement Fund, GRF – General Request Fund, ERF – Early Request Fund, APRF – Academic Professional Request Fund, FFF – Family Friendly Fund, DRF – Diversity Request Fund), and the sequential number, e.g. GRF01.

2. The President and the VP Finance must sign each bill, and also record the date of the Council meeting when it was voted upon and the outcome of the vote.

3. No GSAUCSD money can be expended without an accompanying bill unless there is a specific expenditure item in the general budget. The only exceptions are emergency summer expense related to office operation. Such expenditures must be reported to the Council at the first meeting of the year and in executive quarterly reports.

4. If the President is unable to sign the bill, the Chief of Staff may sign for the President.

5. If the President is unwilling to sign the bill, it shall be so noted, and another Vice President shall sign in place of the President. If two officers cannot be found to sign the bill, any two Council members present at the meeting in which the bill passed may sign.

6. Both the VP Finance and the GSAUCSD fund manager shall keep a record of all financial bills passed.

ARTICLE V: BUDGET

Section 1: Proposed Budget

A proposed budget will be presented to the Council by the VP Finance at the third meeting of the Spring Quarter. The Finance Committee must approve the annual budget prior to
submitting it to Council for approval. The budget shall project revenues and expenditures for the GSAUCSD for the coming fiscal year.

Section 2: Composition

The Annual Budget shall be presented in three (3) categories. These categories are to be:

1. Revenue: This category shall reflect the projected revenue to be received by the GSAUCSD from all sources.

2. Expenditures (separated into the following):
   a. Salaries, Wages and Benefits: This category shall determine the level of Elected Officers’ and Appointed Officers’ compensation, student worker salaries, and staff wages and benefits. The total amount of compensation for Elected Officers and Appointed Officers shall not exceed 25% of the revenue generated by the graduate student activity fee.
   b. Office Operation: This category shall reflect those expenditures normally expected in the daily operations of the GSAUCSD. These costs may include, but are not limited to, computing expenses, mail service fees, office supplies, printing/copying, telephone costs, office equipment and other miscellaneous expenses.
   c. Organizational Expense: This category shall reflect expenditures directly related to the GSAUCSD organization and may include, but are not limited to, accounting or audit fees, officer’s travel, newsletter expenses, lobbying, discretionary funding, Council Dinners, Officer Training Retreat, and the annual contribution to the UCSA.
      i. Diversity Event Fund: The Diversity Event Fund will serve to act as a promoter for first-time/experimental events put on by either the Vice President for Diversity Service Equity and Inclusion, Campus Community Center, or any member Graduate Student Organization under the Cultural Student Organization Council (CSOC).
   d. GSA Events: This category shall reflect expenditures to GSAUCSD funded events throughout the year. These may include, but are not limited to, Happy Hours at Porter’s Pub, the Diversity Events Fund, the Cultural Coordinator Fund, and the PhD Career Conference.
   e. Appropriations: The following appropriation categories will be allocated over the course of the year by the Council upon the recommendation of the Finance Committee as described Article IV:
      i. Department Per Capita (DPC)
      ii. Lounge Improvement Fund (LIF)
      iii. General Request Fund (GRF)
      iv. Early Request Fund (ERF)
      v. Academic and Professional Request Fund (APRF)
      vi. Family Friendly Fund (FFF)
      vii. Diversity Request Fund (DRF)
      viii. Ad Hoc Line Items

3. Mandatory Reserve Fund: This category shall reflect the current balance in the Mandatory Reserve Fund as well as the current budgeted amount to be transferred to
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(from) the Mandatory Reserve account. (For further explanation of the Mandatory Reserve Fund see Article VI.)

Section 3: Amendments to the Budget

Once the annual budget is approved by Council, amendments to the budget must be submitted to the Finance Committee for review. The Finance Committee will submit budget amendment recommendations to the Council with the agenda for its next regular meeting. The budget may be amended by a majority vote of those members present at a regular meeting of the Council.

Section 4: Final Budget

The final budget from the previous fiscal year will be presented, after the end of calendar year audit, at the first Council meeting of the Winter Quarter. The State of GSAUCSD Finances will be presented along with the final budget.

ARTICLE VI: MANDATORY RESERVE FUND
THIS ARTICLE MAY NOT BE SUSPENDED
(See Appendix 1 for history of the Mandatory Reserve Fund)

Section 1: Minimum Balance

The Mandatory Reserve Fund balance shall be maintained at a minimum level that protects contractual expenditures, guarantees that GSAUCSD STIP earnings will always be positive, and allows for a mail ballot to address emergency funding issues. Only those monies in excess of the minimum balance may be approved for expenditure or transfer, except extraordinary expenses resulting from natural disaster, external lawsuit, loss of funding sources or similar catastrophe.

Section 2: Transfers to Reserve Fund

The Mandatory Reserve Fund shall receive one dollar per graduate or professional student per year to be transferred into the account on the 16th day of the Fall Quarter. All the unspent money from the prior year shall be transferred to the reserve after the account closes out. This transfer may be waived if the Mandatory Reserve Fund equals 100% of projected revenue for the current fiscal year. The Council, upon recommendation from the Finance Committee, shall approve any further additions to the reserve by simple majority vote of those members present at a regular Council meeting.

Section 3: Transfers from Reserve Fund

Monies in excess of the minimum balance requirement can be transferred to the GSAUCSD operating account to cover unexpected deficits or expenses, and for expenditures or investments, if approved by a two-thirds vote of those present at a regularly scheduled Council meeting. When the fund is at or below the minimum balance, transfer of monies from reserve
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for reasons not specified in Article VI, Section 1 requires approval of three-fourths of the entire Council, after the proposal has been presented at a previous meeting.

Section 4: Records of Transfers

Rationale and amounts of all transfers to and from the Mandatory Reserve Fund must be recorded in Financial Bylaws Appendix I: History of the Mandatory Reserve Fund.

ARTICLE VII: AMENDMENTS TO THE BYLAWS

These Bylaws may be amended by a two-thirds vote of those present at a regularly scheduled Council meeting after the amendments have been proposed at the previous regular meeting. They may be suspended for one meeting, or a part thereof (except Article VI regarding the Mandatory Reserve Fund), by a two-thirds vote of those present.

HISTORY:

Beginning in the 1993-94 fiscal year (July 1, 1993), the reserve funds shall not be used until the reserve balance is equal to $25,000.00. The Mandatory Reserve Fund balance is intended to be maintained at a minimum of $25,000.00 in order to protect contractual expenditures such as salaries and allow for a mail ballot to address emergency funding issues.

[GSA Financial By-Laws Page 6 of 8 Updated February 10, 2004.] Beginning on January 26, 2004, the reserve funds shall be maintained at a minimum balance of $135,000 in order to guarantee that GSA STIP earnings will always be positive.

[GSA Financial By-Laws, Article V, Section II Updated February 25, 2013.] Beginning in the Academic year of 2013-2014, GSAUCSD Executive Salaries are capped at 25% of the revenue generated by the graduate student activity fee.

GSA Financial By-Laws amended 16.01.25 Council Meeting #7

GSA Financial By-Laws amended 14.11.24 Council Meeting #4