

Board of Regents' policy 09.07.05 F requires that the Regents approve student government budgets during the course of the annual university budget process. The student government budget requests should include any requested adjustments to student activity fees. The request to increase or decrease student activity fees will be approved along with the budget at the June BOR meeting.

The process for submitting student government budgets to the Board of Regents for approval is described below:

- Student government budgets are to be processed through the Statewide Planning and Budget Development Office. Requests must be received no later than May 10 of the current fiscal year.
- The Statewide Planning and Budget Development Office will compile the individual requests and forward them thru the President/Vice President for Finance, to the Board of Regents for consideration at the June meeting
- The student government budgets will be completed using a common format on Excel worksheets. An Excel file for each MAU is available to download onto your PC. It contains a set of worksheets to be completed for the FY07 request (with the FY06 Budgets filled in). The workbooks contain worksheets that have the all Agency fund accounts from FY05 year-end and FY06 as of February month-end so the appropriate fund accounts can be identified. (Feel free to delete those fund accounts that are not attributable to Student Government). Please complete the yellow highlighted sections of the FY07 worksheets and address any questions that may be included. Once completed and returned to the Statewide Planning and Budget Development Office, the MAU submissions will be consolidated for Board approval. Make sure the numbers balance within and between all forms.
- Be sure that amounts presented agree with the amounts in the Banner Funds associated with the student group, or explain any differences.

Areas to be completed in each of the worksheets are highlighted in yellow, current year budget figures are provided in the FY07 worksheets based on the FY06 BOR submission, additional concerns to be addressed are noted and highlighted in pink and/or red. The information required for completion of each of the forms is as follows:

Program Descriptions

This form is used to provide a short paragraph describing the activities and purposes of each program at a given campus. The current year budget and proposed next fiscal year budget for each program must be shown, as well as totals by campuses and MAU. Any substantial changes between the current year budget and the proposed budget should be explained in terms of changes to the program.

Program Budget Requests

This form shows student government revenues and expenditures by campus. Each campus is to provide prior year actuals (revenue and expenditures), current year budget (provided), next fiscal years' proposed activity fees, activity fee revenue, other revenue sources and expenditures. Revenues and expenditures must equal for each year, with any difference shown in Banner as a deficit or carryforward in the appropriate fund. A narrative should be included at the end of each campus section that describes in detail any changes to the student activity fee, activity fee calculation or expenditure information, and how these changes will affect individual programs. Fund balances must also be addressed, if a large fund balance exists, a plan must be provided for the use of those funds within an existing program or for a new one.

Position Listing & Personal Services Budget

This form provides personal services position and budget detail for each program. The information provided should include for each program at each campus: the program title, position title, and the current year budget and proposed next fiscal year budget for each position. To allow for easy reference, programs should be presented in the same order as on the program description form.

Revising Student Government Budgets

Following are the procedures for revising student government budgets once they are approved by the Board of Regents (see Statewide Accounting Manual, procedure G-11, page 2 of 4 on the web at: <http://www.alaska.edu/controller/accounting-manual/manual/g-11.pdf>):

- Revisions of up to 20% or \$10,000, whichever is less, for a major account code or program may be processed at the local level with the approval of the appropriate chancellor provided the revision does not change the intent of the budget as approved by the Board of Regents.

(Note: Although budget requests are not submitted to the Board of Regents at the account code level, the budgets are established on Banner at this level so revisions to account codes should follow this procedure.)

- Revisions which exceed the above limits, request the expenditure of additional revenue, or change the intent of the original budget request must be forwarded to the Statewide Planning and Budget Development Office. These revisions must be accompanied by sufficient information and explanation to permit review and determination of whether the revision will require presidential or Board of Regents approval.

Please download the Excel workbooks for PC for your MAU. Please complete the blank highlighted areas and add any categories as needed. When complete and balanced, submit the worksheets to your MAU contact who will then submit them to SWPBD. If you have any questions, contact your MAU contact, or Betty Dupee at SWPBD, 450-8186 or email your question to snbvd@alaska.edu. Thank you for your assistance.