

9-19-2016

## SB-I 6F-3036: Encumbrance Rollover Clarification Act

Student Government Association University of North Florida

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***SB-16F-3036: Encumbrance Rollover Clarification Act***

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Whereas: The Student Government of the University of North Florida was established to represent student concerns in all University wide matters, and;

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Whereas: The Budget Provisionary Language and Title VIII currently offer no clear guidance with regard to Encumbrance Rollover procedure; and;

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Whereas: Encumbrance rollovers are an important aspect of Generally Accepted Accounting Procedures, and ensure that the current fiscal year is not penalized by the uncompleted projects of the previous fiscal year; and;

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Whereas: The Special Request Index is an inappropriate funding source for Encumbrance Rollovers pursuant to the definition of the index as stipulated in Chapter 801.22, and therefore is more appropriately drawn from the General Reserve itself;

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Therefore: The following revisions to Title VIII of the Student Government Statutes are hereby proposed as a means of providing a clearer procedure with regard encumbrance rollovers.

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**Chapter 801: Definitions**

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801.1 Academic Session - A period of time defined by the university when courses are in session, excluding university sanctioned holidays and breaks.

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801.2 Agency - An administrative division of the Executive Branch created to provide support, entertainment, and/or education for a particular select interest group of the University of North Florida whether it be racial, ethnic, academic, or philosophical in nature.

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801.3 Business day - Business days, as referred to in statute, shall be defined as being weekdays (Monday through Friday 8:00 A.M. - 5:00 P.M.) during academic sessions. Academic Sessions include Spring, Summer, and Fall semesters only.

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801.4 Carry Forward Funds - Allocated funds not expended by June 30th, which become available for use in the new Fiscal Year.

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801.5 Cash Flow (Operating) Reserve - The portion of the Fund Balance designated in the amount of at least \$200,000 to meet liabilities at the beginning of the fiscal year.

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- 801.6 Centralized – An A&S Fee funded entity whose budget is managed by the SG Business and Accounting Office.
- 801.7 Centralized Budget Transfer Form – Authorization form for transfers between indexes or between funding categories (operating expenses, OPS wages, salaries, OCO) for centralized indexes. The form requires the signatures of the SG B&A Chair, SG Treasurer, appropriate SG Accounting Associates(s), SG Business Manager, SG Senate President, and the SG President. The Vice President for Student and International Affairs must sign on transfers over \$500.
- 801.8 Closed RSO – A Registered Student Organization that requires certain dues, grade point averages, majors, or any other qualifications outside of being a register A&S fee paying student from its members.
- 801.9 Decentralized – An A&S Fee funded entity whose budget is managed by a Budget Director and overseen by the SG Business and Accounting Office.
- 801.10 Department – A budgetary subunit within the University.
- 801.11 Encumbrance – Funds set aside within an index and/or line item that are earmarked to pay for planned and upcoming expenditures.
- 801.12 Encumbrance Rollover – Funds withdrawn from the General Reserve in order to pay for the previous year’s outstanding encumbrances, so as not to impact the budget of the current fiscal year.
- 801.13 Entity – Any department, agency, or student organization partially or fully funded by A&S Fees. Entity also applies to the SG Business and Accounting Office and staff, the SG B&A Committee and SG Officers. Individual students requesting funding from the Student Conference Travel Index shall also be considered entities and are subject to the same applicable statutes, policies, and procedures as other entities.
- 801.14 Fiscal Year – The financial year of the Student Government of the



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University of North Florida shall be from July 1 to June 30.

801.15 Fund Balance - An accumulation of money generated through excess tuition hours and unexpended budget allocations. The Fund Balance includes the Scholarship Reserve, the Cash Flow Reserve, and the General Reserve. As per 802.4, the Fund Balance is considered part of the annual Activity & Service Fee Budget.

801.16 General (Equipment) Reserve - The portion of the Fund Balance after all other reserves and restrictions are met.

801.17 Major Offense - Any action taken by a funded entity that is considered to be a criminal offense, fraudulent in nature, or in direct violation of University fiscal rules and regulations, Title VIII, or Provisionary Language.

801.18 Non-Standard Contracts - contracts that consist of changes, additions, or modifications to the UNF Standard Contract.

801.19 Open RSO - A Registered Student Organization that accepts membership from all students regardless of ability to pay dues, meet a GPA requirement, or other qualifications.

801.20 Personal Items - Any item deemed personal by the SG Treasurer and the SG Business Manager, with the SG Treasurer having final say.

801.21 Registered Student Organization - a student club or organization at the University of North Florida that is registered with Club Alliance. RSOs must comply with Title VIII, Provisionary Language and the Club Alliance RSO Handbook in order to be eligible to receive A&S Fee funding.

801.22 Salary Reserve - The portion of the Activity & Service Fee Budget that is reserved to pay for salary increases in the event that the Federal or State minimum wage increases during a fiscal year. Special Requests



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2 for new or increased wages and benefits may also be drawn from the  
3 Salary Reserve.

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5 801.23 Scholarship (Operating) Reserve - The portion of the Fund Balance  
6 designated in the amount of at least \$400,000 for the purpose of  
7 generating interest to provide funds for annually awarded Student  
8 Government Scholarships.

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10 801.24 Special Request - Preapproved revenue authorized to be spent out of  
11 the general reserve and can be requested throughout the fiscal year by  
12 Registered Student Organizations, Student Government Branches  
13 and Agencies, or University Departments for expenses, events,  
14 projects, wages and benefits, or equipment purchases not previously  
15 budgeted.

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17 801.25 Standard Contracts - Contracts that have been approved for use by  
18 the University President, appropriate University Vice President, the  
19 Office of the General Counsel, and the Purchasing Office. They can be  
20 obtained from the Office of General Counsel web-site.

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22 801.26 Travel Request - Money requested throughout the fiscal year by  
23 Registered Student Organizations (RSOs) or individual A&S Fee  
24 paying students for events taking place off of the UNF campus, which  
25 is not previously budgeted.

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28 **Chapter 843: General Reserve Policies and Process**

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31 843.1 During prescreening by the SG B&A Chair, SG Treasurer, SG Business  
32 Manager, it may be determined that the request could be considered  
33 for funding from the General Reserve. If this occurs, information will be  
34 provided to the SG B&A Committee, regarding past Fund Balance  
35 expenditures, and particulars on organizations requesting funds, (i.e.,  
36 funding sources), and history of SG funded projects.



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3 843.2 The General Reserve shall not be directly requested for funding, except  
4 in the case of encumbrance rollovers. All other requests must first be  
5 made in the form of a Special Request.  
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7 843.3 An encumbrance rollover bill may only be authored by the Treasurer,  
8 and may only be sponsored by the Budget and Allocations Chair.  
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10 A. Encumbrance rollovers shall only pertain to those encumbrances  
11 that remain outstanding through no fault of the related entity; in all other cases,  
12 outstanding encumbrances shall be carried forward in the manner prescribed by  
13 law.  
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15 843.4 Encumbrance rollover bills shall follow the normal legislative process of  
16 a Senate Bill, as stipulated in the Senate Policies and Procedures.  
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18 843.5 A General Reserve request must be approved by two-thirds (2/3) of the  
19 SG B&A Committee and SG Senate.  
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21 843.6 The SG Business Manager, SG Accounting Associate(s), SG Treasurer,  
22 and SGB&A Chair shall review and make recommendations to the  
23 SG B&A Committee on whether use of the General Reserve is  
24 appropriate for the Special Request.  
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26 843.7 After recommendations are made by the aforementioned fiscal officers,  
27 the request shall proceed through the SG B&A Committee as a normal  
28 bill in legislative process subject to a two-thirds (2/3) vote, or directly  
29 to the SG Senate if sponsored by eight (8) senators after having been  
30 defeated by the SG B&A Committee.  
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Therefore: Let it be enacted by the University of North Florida Student Government, that the foregoing revisions to the Student Government system of statutes take effect on immediately upon passage.

**Legislative Action**

**Executive Action**

Author: Christopher Jordan B&A Chair  
Sponsor: Christopher Jordan B&A Chair  
Committee: Budget and Allocations  
Committee Action: Approved as Amended 6-0-0  
Senate Action: 22-0-0  
Date of Action: 9/12/16

Let it be known that SB-16F-3036 is hereby

APPROVED / VETOED

on this 26 day of September, 2016.

Signed

Caleb Grantham, Student Body President

Signed and Delivered to the Student Body President  
on this 19 day of Sep., 2016

Signed and Delivered to the Senate Secretary

Place Time Stamp Here

SEP 19 2016

Place Time Stamp Here

SEP 26 2016

Signed:

Dallas Burke, Student Senate President