



## Funding Application for Fiscal Year 2022-2023

Student Government Accounting Office

Name of Unit

Angela M. De Avila

Supervisor/Accountant III

Dean/Director

Title

MSC03 2210, Room 1018, Student Union Bldg.

Campus Address

505-277-7888

Campus Phone

adeavila@unm.edu

E-mail Address

SGAO@unm.edu

Alternate Email Address

\$ 230,077.00

**Total Amount Requested**

One-Time Funding  Recurring  Requesting Increase

### CERTIFICATION

I certify that the statements herein are true and complete to the best of my knowledge and accept the obligation to comply with the terms and conditions of the Student Fee Review Board. I understand that the SFRB is a **recommendation** body and that its funding allocations are subject to revision by the Budget Leadership Team before final approval.

Angela M. De Avila

Submitted By (Print Name)

*Angela M. De Avila*  
Department Head Signature

9/9/2021  
Date

Please submit an electronic version of this application via email to [SFRB@unm.edu](mailto:SFRB@unm.edu)

**DUE DATE: September 10, 2021, at 11:59 PM**

\*Late applications will not be considered

*Student Government Accounting Office*

**Executive Summary**

The Student Government Accounting Office (SGAO) is a unique, one-of-a-kind department designed specifically to support ASUNM, GPSA, and affiliated organizations by providing student accounting and bookkeeping services not available elsewhere at UNM. Additionally, we provide guidance and advisement on how best to achieve the missions ASUNM, GPSA and each Chartered Student Organization (CSO) has adopted.

In addition to financial services and workshops, SGAO is also tasked with providing employment services, both by submitting hiring documents and completing the hiring processes for over 40 ASUNM student employees and four GPSA graduate Assistants. Furthermore, SGAO processes bi-weekly payroll through UNM's time entry system for ASUNM. Additionally, we process numerous scholarships and stipends offered by both governing bodies and CSOs. By providing these unique services, ASUNM, GPSA, and CSOs are more inclined and better prepared to succeed at UNM.

Besides acting as an intermediary between UNM's Accounting, Purchasing, Student Employment and payroll offices, we work with a number of other UNM departments and programs to ensure CSOs receive support from various on-campus resources such as the Global Education office, Recreational Services, Catering, among others.

SGAO exists exclusively to provide these distinct services to the UNM student government and its student body. Because of this, we are funded almost entirely from SFRB funding with the balance from other student fees assessed as the 5% "ASUNM Accounting Office" fee.

In the past few SFRB applications, we had requested funds to help grow our staff as we have an ever-increasing workload. Instead, this year requesting that we be fully funded for our current staffing levels. We are well aware of the grim nature of the current financial situation at UNM and are realistic that the funds we receive will be necessary for this office to simply exist. As you will read in the questionnaire, we are very frugal with our limited funding. Despite the previous requests for additional funding to support one additional staff member, we continue to be underfunded. Therefore, this funding request is a lifeline to our existence.

Sincerely,



Angela M. De Avila

Supervisor/Accountant III

## Application Questions

**1. Describe the history and mission of your unit, and how its services support the mission of the University. Please address each of the following bullet points in your answer.**

**a. What services does your unit specialize in that are not offered in a similar form elsewhere within the University?**

The Student Government Accounting Office (SGAO) was established in 1983 to provide accounting services and financial advisement to both the undergraduate and graduate student governments along with the student organizations they fund through the budgeting and appropriations processes. Therefore, SGAO is a unique, one-of-a-kind department providing student financial services not available elsewhere at UNM.

SGAO not only transfers all budgeted and appropriated funds, we assist students with spending their funds according to their budget or appropriations requests. Additionally, when academic departments transfer funds into a CSO's account, we ensure the funds are spent according to instructions. We also provide guidance on how best to spend self-generated funds to cover costs of purchases not fully-funded by the student government.

SGAO acts as the liaison between University accounting and purchasing offices and CSOs. Oftentimes, we must advocate convincingly with these offices to ensure CSO's specific needs are met while ensuring compliance with University policies. SGAO offers its financial expertise by hosting a number of spending workshops at the beginning of the fall semester to help prepare students for spending and requesting funds. Due to ongoing COVID-19 restrictions, we have transitioned to we developed a self-paced workshop with a quiz that required a score of 100% in order for students to gain access to their funds. By having to answer questions correctly, SGAO was assured that students were made aware of SGAO requirements, as well as, how to request appropriations from both ASUNM and GPSA along with how to request PB Funds. This method allowed us to reach 355 students representing 240 different student groups in a shorter period than presenting in-person workshops would allow. Because of this success, we are continuing this method.

In addition to hosting spending workshops, SGAO is always available at budget workshops and finance meetings hosted by the student government. By attending ASUNM budget workshops, ASUNM's bi-weekly evening Finance Committee meetings, and each of the ASUNM and GPSA budget hearings, we make ourselves available to answer technical financial questions and provide data, as well as make our presence and availability known to the many students who are involved with a variety of organizations. Again, due to COVID-19 restrictions, these workshops and meetings have been held over

Zoom. We also maintain an up-to-date listserv to notify student organizations of all relevant offerings and deadlines.

SGAO is also tasked with providing employment services for both undergraduate and graduate student governing bodies by submitting hiring documents and completing the hiring processes. Additionally, our office submits payroll through UNM's time entry system for ASUNM employees. Furthermore, we process the many scholarships and stipends offered by both governing bodies and CSOs.

As you can see, SGAO is basically a financial one-stop shop for ASUNM, GPSA and CSOs. We offer financial guidance and advisement, distribute funds, make purchases directly, submit reimbursements, take in deposits, receive packages, provide bookkeeping services, payroll services, employment services, respond to email inquiries, provide customer service, provide up-to-date balance sheets upon request, develop forms used by both student governments, and more.

By offering these unique and varied services, ASUNM, GPSA, and CSOs are better prepared and more inclined to succeed at UNM.

**b. How does your unit serve the University's commitment to diversity?**

SGAO follows to the same principles in its mission as UNM's mission by promising to engage all students and provide values and skills necessary to be enlightened individuals.

SGAO has the unique opportunity to work with all CSOs, no matter their affiliation. We assist over 350 diverse student organizations such as the Bengal United Sports Club, Out in STEM, Tabletop Tavern, Muslim Student Association, Warhawk Booster Club, World Affairs Delegation, No One Dies Alone, Medical Students for Choice, LoboTHON to name but a few. Our goal is to assist each and every organization to the best of our ability without bias.

**2. Briefly describe each program/project in your unit that is funded specifically by student fees. What are the outcomes, so far, of each program/project? What, if any, changes do you plan to make to these programs/projects?**

Although SGAO is under the Office of Student Affairs, we receive no funding from them. We are funded entirely from student fees. Therefore, we are at the mercy of fluctuating enrollment numbers; while enrollment may decrease, sadly, our workload does not decrease proportionally. The SFRB funds we receive are used to fund staff, student employees, and operating expenses. Simply put, without these fees, SGAO would cease to exist. We are grateful to receive funding to continue our operations so that we may continue to serve the student body in a manner deserving of the students from whom these fees are collected.

Because our funding continues to decline each year, we have taken drastic measures such as eliminating voicemail for two of the three accountants. While that is only a savings of \$120 per year, it is one of the few things we can cut of our miniscule budget. We also find ways to cut expenses by trying to only hire work-study qualified students to

save the department 70% of a student's salary. This ensures that our SFRB funding is enough to employ three undergraduate students. We try not to spend unnecessarily so as not to reduce a student employee's available working hours. We take pride that, even with decreased funding, we continue to provide excellent service to the student body at UNM.

This year, COVID-19 has required us to adapt to a new way of offering our services and how we operate. As mentioned above, we changed how we did our spending workshops. Because it has proven to be a successful method, we will continue this practice in the future, as well as offer in-person workshops. We are also trying to continue our excellent customer service using online methods rather than in-person.

**3. Does your unit have an SFRB balance forward? If so, please justify this balance forward and describe how you will utilize it.**

Yes. For the past two years, we have been slowly depleting the surplus that was created by position vacancies in late 2017 and late 2018. Further salary savings were created when we were forced to change one position from Accountant 2 to Accountant1, thus at a lower salary. Luckily, we will be fully staffed as by October 2021. The lengthy vacancies created a much-needed and timely surplus but, also an extremely over-worked staff. Because SGAO has not been fully-funded for the past few years, the remaining surplus is slated to be used up this fiscal year to help cover unfunded staff benefits despite our frugality. Simply put, there will be no balance forward for us to rely on next fiscal year.

This surplus has proven to be critical to SGAO's ongoing operations. Without that balance forward surplus we would have been unable to cover our basic operating costs, which only consists of salaries, benefits, office supplies, phones and printing costs. Without this surplus, we would not have had sufficient funding to hire any student employees or fully cover staff fringe benefits. Our student employees are an invaluable component of SGAO operations and a critical resource to the many CSOs who have questions about their balances, how to request reimbursements, intake of documents and deposits, among myriad other duties they assist with. Without student employees, SGAO staff would not be able to provide the quick turnaround with responses, purchases, reimbursements, advisement, workshops, etc.

**4. Describe any increase in SFRB funding you are requesting, and provide justification detailing how raising student fees will improve your unit's impact on the student population. If requesting increases for multiple programs/projects, which program/project is your top priority? If requesting an increase, please state any reserves in your unit's budget and provide justification for not using said reserves for the requested increase.**

The SGAO is requesting an increase in funding so that we can adequately fund our staff and continue operations. Without an increase, we will not have sufficient funding to maintain the staffing levels of a departmental supervisor/accountant, two staff accountants, and three student employees. As mentioned above, due to falling University revenues collected from student fees, we have not been fully funded for the past few years and have had to rely on our reserves and salary savings to continue operations. To emphasize, we do not have any other source of funding.

SGAO staff consists of three accountants. The Accountant 3 is the supervisor of the department and serves as SGAO's director of operations, meets with many students requiring funding requests, transfers all appropriated and budgeted funds in and out of each of 350 accounts, attends all ASUNM bi-weekly Finance Committee meetings each semester, attends and/or schedules staff to provide guidance at ASUNM's multi-weekend budget hearings each semester. In addition to complying with UNM's financial reporting requirements (budgeting, Categorization of Reserves, Mid-year Projections, annual performance evaluations), this individual supervises and provides direction and leadership to the other accountants and student employees, as well as, reviews every document and transaction submitted by the accountants, provides advisement and reporting to both GPSA and ASUNM Finance Committees, advises the GPSA Grants Chair, updates the SGAO website, develops financial forms used by both student governments, develops spending guides and workshop materials, requests SFRB funding, oversees the ASUNM Balance Forwards request process, among many other tasks.

We have two Accountant 1s, one of whom not only processes hiring proposals, submits time entry, processes scholarships, oversees the GPSA PB funds process and distribution of funds each semester, she also assists over 150 CSOs assigned to her, among other tasks. The other Accountant 1 also assists over 150 CSOs. Included in her groups are the many student athletic clubs and other student organizations with domestic and foreign travel. She is also responsible for depositing funds from not only the ASUNM Southwest Film Center and ASUNM Crafts Studio, she is responsible for all deposits from fundraisers held by all other CSOs, as well as, inventory of equipment purchased by CSOs with student government funds. Both of the Accountants also are petty cash custodians and pay out numerous cash reimbursements each week, as well as, process a number of purchases per week, and meet with students dropping by who require assistance. We are trying to reduce these drop-ins and only see students by appointment. Despite COVID restrictions relaxing SGAO continues to see students by appointment as a precaution. SGAO is also responsible for reconciling and reverting surplus funds at the end of each fiscal year for over 350 student accounts, as well as, setting up new balance sheets for each organization at the beginning of each fiscal year.

To reiterate, although, we had a bit of surplus from previous years due to salary savings from staffing shortages, that is no longer the case. This past fiscal year, these reserves were tapped to support staff benefits but there will not be enough remaining to prevent SGAO from deficit spending this fiscal year. While we had our FY21 SFRB cuts reinstated with the SFRB Emergency Funding process this summer, our 5% ASUNM accounting fee was not given the same priority and that funding was reduced by \$6,541. To many departments, this is not a substantial amount but to SGAO it is a student's salary. We rely heavily on our students to support our operations.

We are simply requesting additional funding to support the continuing SGAO operations in full.

**5. What are your unit's current non-SFRB sources of funding (e.g., Instructional & General, state or federal grants, self-generated revenue), and if applicable, what additional funding sources are you seeking this fiscal year?**

**a. What increases or decreases from non-SFRB funding sources do you anticipate compared to your budget last year?**

Last fiscal year (FY21), SGAO received 13.64% of its revenue from a 5% fee assessed to undergraduate students for the “ASUNM Accounting Office.” Due to declining enrollment numbers, just over 8.4% of our FY21 budget was covered by this 5% accounting fee assessed only to undergraduate students. This may be further reduced once the spring 2022 enrollment numbers are assessed. Unfortunately, we anticipate a similar decline in distribution for the upcoming fiscal year. Although we provide the same services to GPSA, we do not receive the same proportional funding from graduate student fees.

As mentioned previously, we receive no funding from the Office of Student Affairs despite having tremendous responsibility to both undergraduate and graduate student governments and the students they support financially. For these reasons, we rely heavily on SFRB funding as our sole life support.

**b. Please complete Budget Form C for non-SFRB income.**

Please, see attached.

**6. Describe student participation in your unit, and any plans to improve it, addressing each of the following bullet points.**

**a. How are students involved in the governance/decision-making of your unit?**

While students are not directly involved in either the governance or decision-making at SGAO, we do seek ways to improve operations from our front-line student employees. Jacob Rutgers, a past student employee, was instrumental in helping ease the burden of offering individual spending workshops to CSOs by teaching them himself. This has been passed to Joseph Spaulding who is now the senior student employee. This has made a tremendous impact on the staff accountants as they no longer have to adjust their daily schedules. Joseph along with Nicole and the open position will also take over the duty of tracking workshop attendees and has maintain a spreadsheet to allow quick referencing. Additionally, Joseph will be involved with our decision on how we chose to offer these financial workshops this fall due to ongoing COVID-19.

Additionally, we work directly with, as well as advise, both undergraduate and graduate governing bodies. As modifications to the constitution or by-laws by either ASUNM or GPSA are made, SGAO immediately adjusts its operations to accommodate any relevant financial changes. SGAO also makes itself available to assist both ASUNM and GPSA at budget hearings and Finance Committee meetings as well as, answer questions regarding daily operations.

SGAO also listens to the students in each organization we work with and strives to address any new needs as they arise. Due to a number of situations that placed an undue burden on either purchases or reimbursements by CSOs, SGAO works with other university departments and continues to update its Spending Guide to reflect specific areas we feel require emphasis so that we can better conform to and comply with University policies.

The simple fact that we are exclusively reliant on the students issuing funding via SFRB so we may continue operations, cannot overstate how dependent we are on student governance and decision-making.

**b. How many students do you employ (including graduate assistants, interns, etc.)?**

SGAO is currently staffed with two students and we have one vacant position open that we are hoping to fill in the next few weeks. One who has been with SGAO for over a year (Joseph) and one who was hired this fall (Nicole).

Joseph Spaulding is in his first year at UNM and hails from Las Vegas, NM. He is majoring in Business Administration with a concentration in Human Resources and Organizational Leadership. He is passionate about community service work and hopes to one day start a non-profit organization to help low-income New Mexicans. He is currently involved with ASUNM's Emerging Lobo Leaders, ASUNM Community Experience, ASUNM Governmental Affairs and Delta Sigma Pi.

Nicole Biller is in her third semester of the Master of Accounting program at UNM and will be graduating in the Spring. She graduated with her BBA in Accounting in December 2020 at ENMU, then immediately decided to pursue her graduate studies. She enjoys hiking, painting, reading, cooking, and any task she can find to stay busy. Now that classes are in-person again, she is looking into joining a few student organizations to get involved at UNM.

SGAO's operations are complex so, getting each student trained and up-to-speed is an ongoing process that takes several months of training.

Additionally, SGAO processes the student employment documentation (posting on the UNM jobs site, submitting hiring proposals, correspondence with each employee) and submits time entry for over 40 student employees within the ASUNM agencies and creates assistantship contracts for GPSA employees.

**7. Describe specific improvements your unit has made in the last fiscal year to the visibility/accessibility of its services, and any plans to further improve visibility/accessibility**

During normal times (pre-COVID), we ensure an excellent customer service mindset by offering in-person accessibility to every student who enters our office. We also make ourselves available to both ASUNM and GPSA personnel, as necessary. We train our student employees with the knowledge to answer many questions from CSOs with confidence. We have each scheduled student employee attend our Financial Workshops so we can introduce them to the attendees so everyone becomes familiar with one another as peers.

We also post any relevant news to our web site and communicate updates via email to our listserv, which is continually updated. SGAO's supervisor updates the fiscal (budget, appropriation, appropriation bill) forms used by ASUNM and GPSA in addition to updating flyers in our office and publishing a new Spending Guide. We continue to be present at ASUNM Finance Committee meetings during Appropriation hearings, therefore, students are aware that

SGAO is available to answer questions. In addition, we are present at all student government budget workshops and budget hearings, again ensuring knowledge of our office and availability to help. However, due to our limited staffing and resources, we currently have no social media visibility.

We will continue to adjust our accessibility due to ongoing limited in-person contact such as by continuing to attend the numerous Zoom meetings scheduled by ASUNM and GPSA.

**8. How does your unit collaborate with other campus units and/or off-campus entities?**

Because we are a part of the Student Activities Center (SAC), we work very closely in a collaborative effort to ensure students are made aware of the many campus possibilities and services available and the best ways to be an involved, engaged and responsible student. We also provide informational handouts from GPSA and ASUNM and post their relevant finance-oriented schedules on our website.

Besides working through the maze of Unrestricted Accounting, Purchasing Department, Student Employment, and Graduate Studies policies, we work with a number of UNM departments and programs to ensure CSOs receive support from various on-campus resources such as the Global Education Office, UNM Catering, the Bursar's Office, and Recreational Services, to name a few. We also work directly with many off-campus vendors to make payments on behalf of CSOs and resolve the many issues that may arise from the varied purchases requested.

**9. What methods have been used in evaluating your unit's impact on the student population (e.g., surveys, focus groups, interviews), and how effective have those methods been? Please provide any data collected if it pertains to the application.**

Due to limited staffing and a very busy and, often chaotic, office we have not had the opportunity to survey students regarding our services. However, over the course of our fall spending workshops, we will have had over 350 students in attendance; an indication of how far-reaching our messaging extends.

Additionally, we have very positive relationships with those students who frequent our office - either for purchasing assistance, reimbursements or to make deposits. We receive a number of compliments and, oftentimes, little mementos (cards or cookies) of gratitude.

**10. If your unit received specific recommendations from last year's SFRB, what are your unit's current plans to address these recommendations?**

We did not receive any recommendations from SFRB last year.

**11. Provide any other information or a narrative that will assist the SFRB in making its decision to fund your unit.**

Without full funding, SGAO will surely create spending deficits or, possibly, will have to lay off one accountant or cease to hire student employees, thereby, reducing our ability to offer services at the level students are paying for with their student fees.

While most of UNM was shut down over the summer, SGAO staff maintained its presence on campus. Staff and students were in the office at least three days each week. We still had to respond to emails, process payroll, hire ASUNM and GPSA employees, process reimbursements, take in deposits, work with the incoming student government administrations, reconcile (revert funds, post budgets and self-generated funds to each CSO account), receive and distribute items purchased by CSOs, move previous fiscal year files and create new ones, train new students, etc. Our office doesn't only work in the virtual world, we work in the real world.

Despite our very limited office space (the cramped hallway of the Student Activities Center) and constant flow of student traffic (in-person and via email), SGAO is staffed by very dedicated, hard-working individuals with an extremely strong desire to offer the best customer service possible. We take a lot of pride in our ability to be responsive to the needs of any student who requires our assistance. We feel privileged to serve the student governments and student body at UNM. Please help us survive!

FORM A: FUNDING REQUEST FORM

FORM A  
FUNDING REQUEST FORM

DEPARTMENT Student Government Accounting Office  
VICE PRESIDENT Tim Gutierrez

INDEX # 670009

FISCAL YEAR 2022-2023

	A	B	C	D	E	F
DESCRIPTION	ORGANIZATION OPERATING BUDGET 2020-2021	TOTAL BUDGET 2021 - 2022 (not including SFRB)	SFRB BUDGET 2021 - 2022	TOTAL BUDGET 2022 - 2023 (not including SFRB)	SFRB BUDGET REQUESTED 2022- 2023	SFRB FUNDING INCREASE/DECREASE REQUEST 2022 - 2023
1 Faculty salaries						-
2 Staff salaries	147,532.00		145,472		145,472	
3 <b>SUBTOTAL NON-STUDENT SALARIES (Line 1+2)</b>	<b>\$ 147,532.00</b>	<b>\$ -</b>	<b>\$ 145,472.00</b>	<b>\$ -</b>	<b>\$ 145,472.00</b>	<b>\$ -</b>
4 Student (student employment & workstudy)	17,500.00		17,500		17,500	
5 GA, TA, RA - Pay and Benefits						
6 Fringe Benefits on Staff & Faculty sa	9,908.00	32,506	36,953	32,506	57,018	
7 <b>TOTAL COMPENSATION (Lines 3 - 6)</b>	<b>\$ 174,940.00</b>	<b>\$ 32,506.00</b>	<b>\$ 199,925.00</b>	<b>\$ 32,506.00</b>	<b>\$ 219,990.00</b>	<b>\$ 20,065.00</b>
<b>GENERAL EXPENSES</b>						
8 Office supplies	675.00		1,500.00		2,000.00	
9 Telecom	1,350.00		1,350.00		2,790.00	
10 Long Distance	50.00		50.00		50.00	
11 Voice Mail	120.00		120.00		120.00	
12 Copying	925.00		925.00		925.00	
13 Equipment Rent Expense	1,500.00		1,500.00		1,500.00	
14 Foundation Surcharge	702.00		702.00		702.00	
15 Other Operating Costs	450.00		450.00		2,000.00	
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						-
31						-
32 <b>TOTAL GENERAL EXPENSES (Line 8 - 30)</b>	<b>\$ 5,772.00</b>	<b>\$ -</b>	<b>\$ 6,597.00</b>	<b>\$ -</b>	<b>\$ 10,087.00</b>	<b>\$ 3,490.00</b>
33						-
34 <b>GRAND TOTAL EXPENSES (Line 7+32)</b>	<b>\$ 180,712.00</b>	<b>\$ 32,506.00</b>	<b>\$ 206,522.00</b>	<b>\$ 32,506.00</b>	<b>\$ 230,077.00</b>	<b>\$ 23,555.00</b>

**Form C: External Funding Sources**



**This form is used ONLY if you have EXTERNAL FUNDING SOURCES**

DEPARTMENT Student Government Accounting Office

VICE PRESIDENT Tim Gutierrez

INDEX(es) # 670009

**STUDENT FEE REVIEW BOARD  
FISCAL YEAR 2022-2023**

FUNDING SOURCE	2021-2022 BUDGET	2022-2023 FORECASTED BUDGET	Funding Increase Request for 2022-2023
1 Student Fee Review Board (SFRB)	206,522	230,077	23,555
2 UNM Instruction & General			-
3 Private Donations			-
4 Fundraising/Foundation/Development			-
5 State Funding			-
6 Federal Funding			-
7 Grants (including federal and private)			-
8 Self-Generated Revenue			-
9			-
10 <b>If Other(s), please list below:</b>			-
11 ASUNM Student Fees - Accounting Office	32,506	32,506	-
12			-
13			-
14			-
15			-
16			-
17			-
18			-
19			-
20			-
21			-
22			-
23			-
24			-
25			-
26			-
27			-
28			-
29			-
30			-
<b>TOTAL OPERATING INCOME/REVENUE</b>	<b>\$ 239,028.00</b>	<b>\$ 262,583.00</b>	<b>\$ 23,555.00</b>