

Plattsburgh State Income Fund Reimbursable (IFR) Budget Preparation Packet

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Please submit any comments to:

Clark M. Foster
Budget Control Officer
Kehoe 909
518-564-3601
clark.foster@plattsburgh.edu

Budget Process

Background and Definition

The IFR fund was established by the NYS Division of Budget as a special revenue fund and was later expanded upon by the State legislature through the Operating Flexibility Act. This fund is the financial and administrative mechanism through which SUNY conducts self-supporting educationally related activities not specifically funded within the regular state operating budget. The IFR fund operates and administers the fiscal aspects of these activities, which include but are not limited to:

1. Grants & Contracts not administered by Research Foundation
2. Tuition from credit bearing academic programs
3. Pass-through activities
4. Student fees
5. Fees for services & facilities
6. Service center accounts & cost recovery

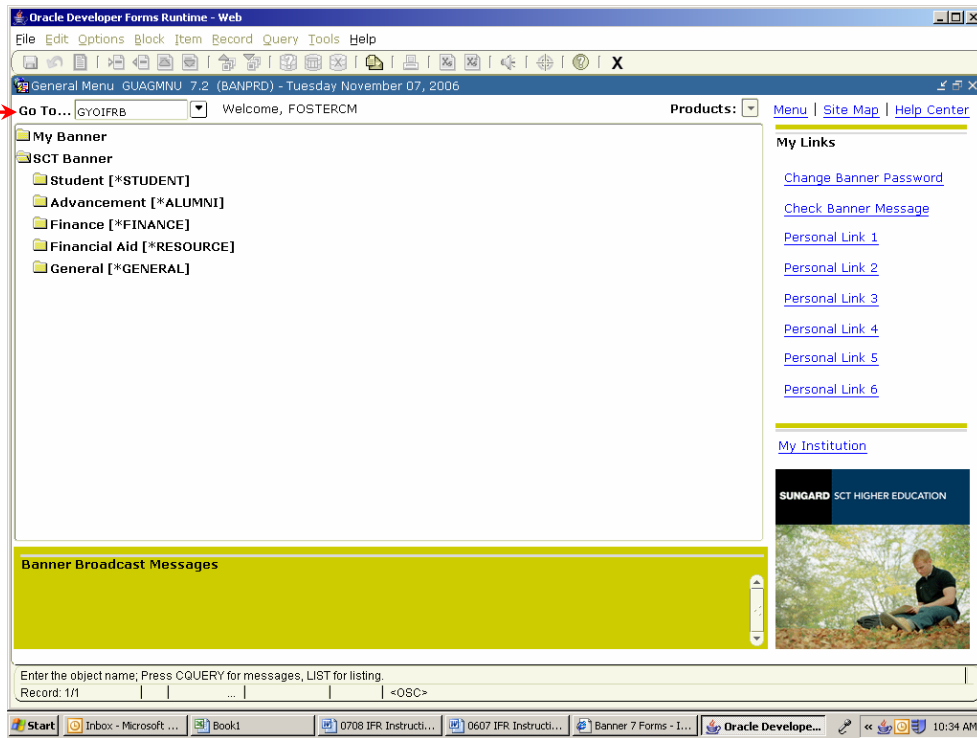
Plattsburgh's IFR Budget Process

IFR accounts are self-supporting accounts and therefore must base their budgets on cash reserves, estimated revenue, expenditures, fringe benefit assessments and other cash transfers as applicable. A call letter is typically issued to the IFR account managers in November. Included in the call letter is the timetable for completing our budget request along with a summary of our campus budget goals and reminder that our budget requests need to be consistent with our campus enrollment and strategic plans. Each IFR manager, using our campus administrative software BANNER, will enter its budget request and detail on the budget screens developed for this purpose. These requests are reviewed at several levels including Dean or Director, Vice-President or Divisional Budget Committee, Resources and Planning committee, President's Council and finally by the President

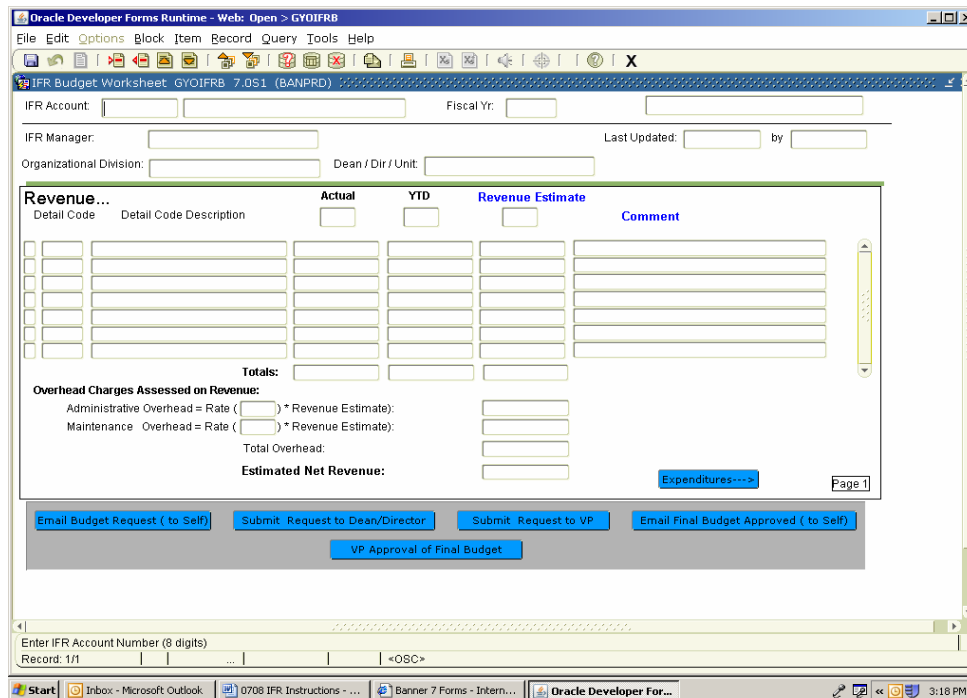
Plattsburgh State is constantly refining its budget process. Your participation, input, concerns and comments are always welcome. We promise to make ourselves available for assistance as much as possible so please feel free to contact the Budget Office anytime.

BANNER Instructions for Entering IFR Budget Request

The budget request for your IFR account occurs in BANNER, our campus administrative software. In order to take part in this process you will require access to Banner Desktop. After you log into Banner you will type “GYOIFRB” at the Go prompt. If you are unable to access BANNER or the GYOIFRB form, please contact the Budget Office.



This will bring you to the Account Number Screen as follows:



In the field marked “IFR Account”, type in your 8 digit account number (**don’t use a decimal point**) and press the TAB key. The cursor will move to the “Fiscal Yr.” block. (Example - Type in “0809” for fiscal year 2008-2009) and press the ENTER key. The IFR account title, IFR Manager, organizational information and revenue detail will populate in the fields – similar to the following:

8 Digit Acct#

4 Digit Fiscal Year (0708)

IFR Account: 90010600 ADVANCED PLACEMENT TESTING Fiscal Yr: 0809

IFR Manager: MCMAHON, MAUREEN Last Updated: by

Organizational Division: ACADEMIC AFFAIRS Dean / Dir / Unit: ARTS AND SCIENCE

Revenue...	Actual	YTD	Revenue Estimate	Comment	
Detail Code	Detail Code Description	0607	0708	0809	
<input type="checkbox"/> AGAP	AG-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> AP	Advance Placement Fee (20.00)	16,760.00	19,260.00	.00	
<input type="checkbox"/> CAAP	C/A-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> WAAP	AG WO-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> WFAP	AG Fee WO-Advance Placement Fe	.00	.00	.00	
<input type="checkbox"/> WOAP	WO-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> WXAP	AG Tax WO-Advance Placement Fe	.00	.00	.00	
Totals:		16,760.00	19,260.00	.00	

Overhead Charges Assessed on Revenue:

Administrative Overhead = Rate (.0560) * Revenue Estimate): .00

Maintenance Overhead = Rate (.0870) * Revenue Estimate): .00

Total Overhead: .00

Estimated Net Revenue: .00

Buttons: Email Budget Request (to Self), Submit Request to Dean/Director, Submit Request to VP, Email Final Budget Approved (to Self), VP Approval of Final Budget

Every revenue detail code assigned to this IFR will appear. For IFR accounts with several detail codes, you may have to scroll down to see them all. For reference purposes, actual revenue collected for the prior fiscal year and the current fiscal year (YTD) are displayed. Input your revenue estimate for each detail code you use, along with any comments you wish to add. Double click on the comment field to open it up. Please ignore any detail code with AG or WO, as these are attorney general and write-off codes used by the Office of Student Accounts. Click on the save icon anytime and when you’ve completed the revenue section. Click the “Expenditure” button to begin entering your expenditure budget request.

Each expenditure object has its own section. Budget objects have four major categories – Personal Service Regular, Temporary Service and Other Than Personal Service.

Budget Expenditure Objects		
Personal Service Regular	Temporary Service	Other Than Personal Service
0000 Salary Non Instructional	2000 TS Non Instructional	3000 Office & annual supplies
0400 Salary Instructional	2400 TS Instructional Adjunct	4000 Travel
1948 Overtime	2698 Graduate Student Stipend	5000 Contractual services/repairs
1999 Other PSR	2699 Student Temp Service	5500 Utilities
		7300 Equipment

You can move down the objects by using the slide bar on the right hand side of the screen.

Object Location

Summary Button

The screenshot shows the Oracle Developer Forms Runtime interface for the 'Expenditures' screen. The window title is 'Oracle Developer Forms Runtime - Web: Open > GYOIFRB'. The main content area is titled 'Expenditures...' and displays a list of expenditure objects. The first object is '2000 Non-Instructional -- Temporary' with a 'Prior Year' FTE of .00 and an Amount of 10,000. The second object is '2400 Instructional -- Temporary Serv' with a 'Prior Year' FTE of .00 and an Amount of 0. Each object has a 'Justification' block and a 'Summary' button. A vertical scroll bar is located on the right side of the object list. Red arrows point from the 'Object Location' label to the scroll bar and from the 'Summary Button' label to the 'Summary' button.

Select the expenditure object you wish to work on. Use the scroll bar on the right to find it if necessary. Last year's approved budget amount will appear in the "Prior Year" block. Use the "Current Year Adjustments" block to either increase or decrease your budget request as necessary. **Only the change amount should be entered.** Continue with this process until you have completed your expenditure request.

Don't forget to save your entries and click on the "Summary" button to continue.

Note: Each object that you budget for in Banner must include the detail behind the total you are requesting. This is done in the "Justification" block at the bottom of each object area. Double clicking the "Justification" block will expand the block for easier entry.

Cash Summary Section

This section recaps the estimated cash situation of the IFR based on your proposed revenue, expenditure and cash transfer budget request. In order to complete this section, you must first estimate what your beginning cash balance will be. To assist in determining this, you may want to review your current cash activity and balance using SMRT.

IFR accounts are self-sustaining accounts, which means they must generate enough revenue to cover all costs. **The worksheet should show a positive estimated cash balance when completed.** If not, please make any necessary changes in your request to eliminate the negative balance. If still negative after changes, please explain why the balance is negative and what plan you have to return the account to a positive cash status.

When done, save your entries and click the “Return” button to return to previous page. Clicking the “Return” button again will bring you to the first screen.

Reviewing and Submitting your IFR Budget Request

At the bottom of the Revenue screen or Page 1, there are five action buttons as follows:

Detail Code	Detail Code Description	Actual 0607	YTD 0708	Revenue Estimate 0809	Comment
<input type="checkbox"/> AGAP	AG-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> AP	Advance Placement Fee (20.00)	16,760.00	19,260.00	.00	
<input type="checkbox"/> CAAP	C/A-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> WAAP	AG WO-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> WFAP	AG Fee WO-Advance Placement Fe	.00	.00	.00	
<input type="checkbox"/> WOAP	WO-Advance Placement Fee	.00	.00	.00	
<input type="checkbox"/> WXAP	AG Tax WO-Advance Placement Fe	.00	.00	.00	
Totals:		16,760.00	19,260.00	.00	

Overhead Charges Assessed on Revenue:

Administrative Overhead = Rate (.0560) * Revenue Estimate: .00

Maintenance Overhead = Rate (.0870) * Revenue Estimate: .00

Total Overhead: .00

Estimated Net Revenue: .00

Expenditures--->

Page 1

Email Budget Request (to Self) Submit Request to Dean/Director Submit Request to VP Email Final Budget Approved (to Self)

VP Approval of Final Budget

Button Instructions:

Email Budget Request (to Self)

Pressing this button causes Banner to send an email of your budget request (*not your final approved budget*) to the individual logged in at the time. The email has attached to it a “PDF” file of the department’s original budget request. Explanations of your budget changes are also included in this report. Before submitting your request to the next level, you may wish to review a printout of your budget request. After this review, you may wish to make some changes. Make your changes, save them and click this button again to review your request.

Submit Request to Dean/Director

When an IFR manager has completed their budget request, this button should be pressed. Pressing this button causes Banner to send an email of your budget request to the appropriate Dean, Director or VP. This also updates a “status” field, located on the upper right of the first page, which indicates that the department has submitted its budget request.

Submit Request to VP

When a Dean or Director has completed their review of the budget request, this button should be pressed. Pressing this button causes Banner to send an email of the budget request to the appropriate Vice-President. This also updates a “status” field, located on the upper right of the first page, which indicates that the Dean or Director has submitted the budget request.

VP Approval of Final Budget

When the Vice-President has completed their review of the budget request, this button should be pressed. Pressing this button causes Banner to send an email of the approved budget request to the IFR Manager and the Budget office. This also updates a “status” field, located on the upper right of the first page, which indicates that the Vice-President has approved the budget request.

Email Final Budget Approval (to Self)

Pressing this button causes Banner to send an email of *your final approved budget* to the individual logged in at the time. The email has attached to it a “PDF” file of the department’s approved budget request.

Selected Terms & Definitions

Allocation - A term that refers to the budget portion of an account. Let’s say you begin the year with a PSR budget of \$50,000 and TS budget of \$25,000. The account has a total allocation of \$75,000.

Appropriation - A term that refers to the approval of funds for spending. The State of New York must appropriate funds (approve funds through the state’s budget process) to SUNY before we receive it as an allocation.

Form 1 Technical name of document used to submit initial State, IFR, DIFR & SUTRA budgets, with specific departmental allocations, to SUNY System Administration

Fund An accounting mechanism that provides a place to record specific revenue and expenditure transactions. Each fund consists of transactions that have a defined life, purpose or set of rules as established by government of other authorizing entity. See list of campus funds in the next section.

FTE “Full time equivalent “ – term that describes the number of employees or positions we have based on a definition of full time. For example, a full time employee is one FTE whereas two half-time employees also represent one FTE.

Object code - The four-digit code assigned to specific expenditure category sub-groups. These codes are standard throughout SUNY. Object codes range from 0000 to 1999 for PSR, 2000 to 2999 for TS, 3000 to 8999 for OTPS and 9000 to 9999 for Recharges.

OTPS (Other Than Personal Service) - This is a major budget expenditure category for non-salary expenditures, other than recharges.

PSR – Personal Service Regular - This is a major budget expenditure category, which primarily includes information on two key components – the number of funded lines or FTE (full time equivalents) and base salary amounts for your employees with a permanent or continuing appointment. Also included are employees with a current appointment leading to a permanent or continuing appointment. Technically this includes all employees with a pay basis of ANN, CYF or CAL.

Pay basis:

ANN- Academic or Professional employees with a 12-month work obligation

CYF - Employees with a work obligation between 10 and 12 months per year

CAL - Academic or professional employees with a 10-month work obligation

TS – Temporary Service - This major budget expenditure category includes salary information for temporary and student employees. Technically this includes all employees with a pay basis of BIW, FEE or HRY.

Pay basis:

BIW - Academic or Professional employees with short term appointments – typically these are semester appointments or appointments less than ten months

FEE - Temporary employees with a summer appointment or

Temporary employees who are full time employees at another New York State agency.

HRY - Student or temporary employees paid on an hourly basis.