Account Purpose: Please indicate here the purpose/nature of your account. This information is very important and necessary to insure the account activity is still appropriate for an IFR account and current waiver status. Please be as specific as possible.

Item 1 – (Projected) Beginning Balance 7/1/14. This number is the amount indicated on the adjusted beginning cash line of the attached worksheet you should have completed to start this 2014-15 IFR budget plan process. This number may change once all the 2013-14 fiscal year activity and 2013-14 lapsed period (July-September) is complete. The Office of Financial Management and Budget will request Spending Plan revisions in the event the actual beginning balance results in a material change to the Projected 6/30/15 Uncommitted Balance.

REVENUE

- Item 2 – Projected Revenue Collections 7/1/14 – 6/30-15. Include here the cash receipts that will be collected by June 10, 2015. Some amount of the total bills generated during the fiscal year will not be collected and posted by June 10th. That amount is referred to as a "receivable" and should be included in item 25. Please specify each SOURCE and amount of funds to be received as well as any agreement (MOU and Contracts) dates, titles, #’s, etc. It is imperative that this information is provided to avoid any plan approval delays.

- Item 3 – University Overhead Assessment. This overhead is assessed on revenue as it is posted to the account each month during the period. The Full Overhead rate is 15% and Partial Overhead rate 7.5%. Multiply item 2 by this rate. Contact the Office of Financial Management and Budget if you are unsure of the assessment.

- Item 4 – Subtotal, Net Revenue 2013-14. This line is the sum of line 2 minus line 3.

- Item 5 – Transfer To/From Reserve. Include here the total amount of funds to be moved to or from a reserve account. The reserve categories are Equipment, Facilities, Budget Stabilization, and Research Investments. The transfer to reserve should be indicated by a negative number. If funds currently in reserve for your IFR are to be used, a positive number should be indicated and the amount will be transferred back to your account (added to revenue). We now have specific requirements from SUNY regarding IFR Cash Reserves. Documentation of reserve use, timeline, etc. is required for any funds placed in reserve. Please indicate intended use of reserve funds in the attached reserve worksheet. For a description of Reserve Categories, refer to Reserve Category Descriptions.

- Item 6- Total Projected Revenue Available. This line is the sum of line 1 plus 4 and 5.
EXPENDITURES

- **Items 7 & 10 - Personal Service Regular and Temporary Service (fringeable) 7/1/14 - 6/30/15.**
  Projected personnel expenditures for this time period should be included here. Please include the name, title, budgeted FTE, and salary amount for all incumbents. Please note that Temporary Service Fringeable (not PSR) should be used for extra service, Summer Session and part-time faculty (instructional staff), leave replacements, and short term needs.

- **Item 8 - Overtime and Other S&W.** Please note this category has been separated from PSR and is its own line item. Please indicate projected expenditures.

- **Items 9 and 11 - Fringe Benefits on PSR and TS (fringeable).** Fringe benefits are assessed on Personal Service Regular and Temporary Service (fringeable) expenditures charged to an IFR account. Any IFR account charged PSR and/or TS fringeable will be assessed this charge regardless of the employees use of University benefits. Preliminary fringe benefit rates for 2014-15 are 53.48% for Release Time accounts and 56.86% for all others.

- **Item 12 - Temporary Service (non fringeable).** Projected TS expenditures should be included here. All Graduate and Student Assistantships, as well as the amounts should be listed here.

- **Item 13 - Subtotal, Temporary Service.** This line is the sum of items 10 and 12.

- **Item 14 - Subtotal, Salaries and Fringe.**

- **Item 15 - Supplies & Materials 7/1/14 - 6/30/15.** All anticipated S&M expenditures for this time period should be included here.

- **Item 16 - Travel 7/1/14 - 6/30/15.** All anticipated Travel expenditures for this time period should be included here.

- **Item 17 - Contractual Service 7/1/14 - 6/30/15.** All anticipated Contractual Services expenditures for this time period should be included here.

- **Item 18 - Equipment 7/1/14 - 6/30/15.** All anticipated equipment expenditures for this time period should be included here. Please specify the equipment to be purchased.

- **Item 19 - Recharges 7/1/14 – 6/30/15.** All anticipated recharges for Graphics/Photo Service, Telephone, Mail & Messenger and Central Duplicating should be included here.

- **Item 20 - Scholarships/Graduate Student Tuition Support 7/1/14 - 6/30/15.** Please note this category has been separated from contractual services and its own line item. All anticipated expenditures for this time period should be included here.

- **Item 21 - Subtotal, Other Than Personal Service**

- **Item 22 - Total Expenditures.** This line is the sum of items 14 and 21.

- **Item 23 - Base Balance.** This line is revenue less Reserve and Adjusted Beginning Cash.

- **Item 24 - Uncommitted Balance.** Sum of items 6 less item 22.

- **Item 25 - Receivables 6/30/15.** Include here the amount of the year's revenue that will not be collected by June 10, 2015. Refer to item 2 above.

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For questions on the information above, please contact Ashley Kravitz at 956-8090 or akravitz@albany.edu.