

Instructions for 2008-2009 IFR Spending Plans

Item 1 - (Projected) Adjusted Cash Balance 7/1/2008. Please project your account's 7/1/2008 adjusted cash balance. This number is a projection and may change once all the 2007-08 fiscal year activity is complete. The Office of Financial Management and Budget will post the final number on the allocation sheets after the 2007-08 lapsed period. (July - September)

Revenue

Item 2 - Projected Revenue Collections 7/1/08 - 6/30/09. Include here the cash receipts that will be collected by June 30, 2009. Some amount of the total bills generated during the fiscal year will not be collected by June 30. That amount is referred to as a "receivable" and should be included in item 23. **Please specify each source and amount of funds to be received.** It is imperative that this information is provided to avoid any plan approval delays.

Item 3 - Administrative Overhead. This overhead is assessed on Revenue as it is posted to the account each month during the period. The administrative overhead rate is 5.6%. Multiply item 2 by this rate.

Item 4 - Maintenance & Operations overhead. This overhead is assessed on Revenue (if applicable) as it is posted to the account each month during the period. The M&O overhead rate is 8.7%. Multiply item 2 by this rate.

Item 5 - Subtotal, Net Revenue 2008-2009. This line is the sum of line 2 minus lines 3 and 4.

Item 6 - Transfer To/From Reserve. Include here the total amount of funds to be moved to a reserve account. The reserve categories are Building, Equipment and Program Stabilization. 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).

Item 7 - Total Projected Revenue Available. This line is the sum of line 1 plus 5 and 6.

Expenditures

Items 8a and 10 - Personal Service Regular and Temporary Service (fringeable) 7/1/08 - 6/30/09. Projected personnel expenditures for this time period should be included here. **Please include the name, title, budgeted FTE and salary amount for all incumbents. The listing (if applicable to your account) of budgeted PSR positions should be used to assess what positions are recorded as being funded from your account.** Any adjustments and/or corrections should be noted and addressed with this office. **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 8b - Please note the additional category added this year for Overtime (OT) and other S&W. Please indicate projected allocation levels.

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 the IFR account. Any IFR account charged PSR and/or TS fringeable will be assessed this charge regardless of the employees use of University benefits. Official fringe benefit rates for 2008-09 are 42.67% for release time accounts and 45.55% 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 7/1/08 - 6/30/09. All anticipated S&M expenditures for this time period should be included here.

Item 16 - Travel 7/1/08 - 6/30/09. All anticipated Travel expenditures for this time period should be included here.

Item 17 - Contractual Service 7/1/08 - 6/30/09. All anticipated Contractual Services expenditures for this time period should be included here.

Item 18 - Recharges 7/1/08 – 6/30/09. All anticipated recharges for Graphics/Photo Service, Telephone, Mail & Messenger and Central Duplicating should be included here.

Item 19 - Equipment 7/1/08 - 6/30/09. All anticipated equipment expenditures for this time period should be included here. Please specify the equipment to be purchased.

Item 20 - Subtotal, Other Than Personal Service

Item 21 - Total Expenditures. This line is the sum of items 14 and 19.

Item 22 - Uncommitted Balance. Sum of items 7 less item 21.

Item 23 - Receivables 6/30/09. Include here the amount of the year's bills that will not be collected by June 30, 2009. Refer to item 2 above.

Item 24 - 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.

