

# Glossary of Terms

**ACCOUNTING, BUDGET, BURSARS (ABB)** - The campus budget, accounting and bursars' professional group.

**ACCOUNT MANAGER** - First signatory listed on the authorized signatory list for a particular account.

**ACCOUNT TITLE** – The title of the account to which the position resource is or will be budgeted. This is often the same as the Department, but can be different.

**ACCOUNT NUMBER** – The eight-digit number associated with the Account Title. This is where the position resource is or will be budgeted. Account number format is XXXXXX-YY where XXXXXX is the account number and YY is the sub-account number. If the position will be distributed to more than one account, please specify.

**ADMINISTRATIVE OVERHEAD** - An assessment against revenue in an IFR account to recoup the indirect administrative costs associated with operating an IFR program. The assessment is reflected in the individual IFR accounts as a reduction to the uncommitted cash balance. Currently this is 5% at Fredonia.

**AER – ACADEMIC EQUIPMENT REPLACEMENT** - funded by direct state tax supported University-wide (U-Wide) program. These funds are used to support the 29 State-operated campuses for the purchase, upgrade, or major repair of equipment directly used in academic instruction.

**ALLOCATION** - The distribution of appropriation authority to campuses and departments for expenditure control. Allocations are assigned by major object.

**ALLOCATION TRANSFER** - Movement of allocation from one account &/or object to another account &/or object. Transfer of allocation from an account decreases the account's uncommitted balance. Transfer of allocation into an account increases the account's uncommitted balance. Allocation transfers may be either *one-time* (affecting only current year allocation) or *permanent* (affecting allocations in following fiscal years).

**ANNUAL AVERAGE FULL-TIME EQUIVALENT (AAFTE)** - Annual Average Full-time Equivalent (AAFTE) workload is a unit of measure usually derived from student credit hours. Per SUNY :One AAFTE workload is equivalent to 30 student credit hours in undergraduate courses, or 24 student credit hours in beginning graduate courses. Health first- professional and doctoral student AAFTEs are headcount based. First professionals in the health sciences and full-time advanced graduate students are converted to AAFTE by dividing the total annual headcount by two. Part-time advanced

graduate students are converted to AAFTE by multiplying the annual headcount by .75 and then dividing by two.

**APPROPRIATION** - The authority to spend up to the amount indicated and for the purpose stated given by NYS Division of Budget ( DOB).

**BUDGET TITLE** – All positions have official state budget titles and associated salary level. If unsure of current status, please contact the Budget Office (ext. 3145). If a new position is being established, please contact the Human Resource Department (ext. 3434) to ensure appropriate budget title and salary level is selected based on the job description for the position.

**BI (BUSINESS INTELLIGENCE)** – SUNY's Reporting Financial Reporting Tool

**CAMPUS/LOCAL TITLE** – Occasionally the position's Budget Title may be deemed insufficient to describe a specific scope of position responsibilities. In such instances a Local Campus Title may also be specified. It does not have to match the Budget Title.

**CONSTRUCTION FUND (SUCF)** The SUNY Construction Fund is a Public Benefit Corporation established in 1962. The purposes of the Fund are: "... to provide academic buildings and other facilities for the State-operated institutions and contract and statutory colleges under jurisdiction of the State University, to reduce the time lag between determination of need for such facilities and actual occupancy thereof, to expedite the construction, acquisition, reconstruction and rehabilitation or improvement of such facilities and to assure that the same are ready for the purposes intended when needed and when scheduled under the approved master plan of State University."

**CORE BUDGET (CORE OPERATING BUDGET):** The core budget is a combination of State tax dollar and University generated income support for direct instruction, academic support and institutional support activities. This funding may also be referred to as the campus financial plan; core instructional budget; operating budget, or state purpose budget or Revenue Offset Budget.

**(COS) CHANGE OF STATUS** – Fredonia's online system to relaying certain personnel and payroll transactions with the department level approvals as well as various offices including Budget, Payroll , President's Office and Human Resources.

**(DASNY) – Dormitory Authority of New York State.** DASNY is New York State's public finance and construction authority. DASNY finances, designs, and builds health and education infrastructure that is the foundation of inclusive, sustainable communities. They have oversight of our Residence Hall construction

**DISBURSEMENT PROJECTIONS/DISBURSEMENT CEILING** – Targeted quarterly spending constraints in the Statewide Financial System (SFS) by each fund; established on the State's fiscal year (April 1st – March 31st).

**DIVISION OF THE BUDGET (DOB)** - The Division of the Budget (DOB) is charged with the responsibility of advising the Governor in matters that affect the financial health of the State. The office assists in formulating the Governor's budget proposal to the Legislature, offers policy recommendations on fiscal issues, and oversees the implementation of the final Enacted Budget. Under the State Constitution, the Governor is also responsible for developing a revenue and expenditure plan for the State, which the Division of the Budget prepares for the Governor's review

**DORM INCOME FUND-REIMBURSABLE (DIFR)** - A self-supporting fund that operates on revenue generated from Dorm/ Residence Hall operations. Typically funded through room rental charges.

**ENCUMBRANCE** - A commitment of a portion of an account's allocation to purchase a particular good or service (e.g. purchase orders). Temporary Service salary payments to be paid over time are also an encumbrance in an account.

**EXECUTIVE BUDGET** - The Executive Budget is the Governor's proposed spending plan for the State of New York. This plan is generally released in mid-January.

**EXPENDITURE TRANSFER (A.K.A. JOURNAL TRANSFER)** - Movement of expenses incurred in one account to another account. Transfer of expenditures from an account increases the accounts uncommitted (*i.e.* Available) balance. Transfer of expenditures into an account decreases the account's uncommitted (*i.e.* Available) balance.

**FINANCIAL PLAN** - Operating budget (Core) as approved by the Board of Trustees. This includes the campus specific allocations for State-operated and statutory colleges, and University/System-wide programs.

**FISCAL YEAR** - The time period used to monitor financial activity. SUNY's University's fiscal year is July 1 through June 30.

**(FMS) – Financial Management System** – Financial System used by SUNY Campuses to enter Financial Information.

**FORM 1** – The campus' formal budget submission which details allocations by account level, sub-object and fund account allocations at the outset of a fiscal year.

**FRINGE BENEFITS** - An assessment against personnel expenses (including both regular and temporary personnel) in IFR, DIFR and Non-Summer SUTRA accounts to recoup the costs of fringe benefits. The assessment is made against all personnel charges, **except** students and honoraria that

are paid from OTPS, **regardless of whether the individual receives the University's entire fringe benefit package.**

**FTE** – Full-Time-Equivalent describes the position's percentage of time. Full-time positions are budgeted at 1.0 FTE. Half-time positions are budgeted at .5 FTE

**FUND** - used to distinguish the major categories of appropriation, such as general fund, special revenue funds, capital funds, fiduciary funds.

**HEADCOUNT** - The number of students; an unduplicated count.

**INCOME FUND-REIMBURSABLE (IFR)** - a self-supported fund dedicated to campus operations and funded from revenues generated by campus programs and broad-based fees (student activity fee, transportation fee, technology fee, student health fee, etc.) sometimes referred to as General IFR

**LAPSED PERIOD** - Allocations are assigned to accounts and intended for use during the fiscal year (July 1 through June 30). Often transactions started during the fiscal year are not completed by June 30. For example, an item ordered in April may not be delivered by the vendor until August. Such transactions that post after the *calendar* end of the fiscal year are lapsed period transactions. SUNY's lapsed period begins July 1 and continues to September.

**LINE NUMBER** – This is a unique five-digit identifier for the position. Only one person may be paid from a Line Number on any given state payroll.

**LOCAL /CAMPUS TITLE** – Occasionally the position's Budget Title may be deemed insufficient to describe a specific scope of position responsibilities. In such instances a Local Campus Title may also be specified. It does not have to match the Budget Title.

**MAJOR OBJECT:** A category of expense; for example, Personal Service, or Non- Personal Service.

**MAINTENANCE & OPERATIONS (M&O) OVERHEAD** - An assessment against revenues in IFR accounts to recoup the indirect costs associated with the facilities and space used by an IFR program. The assessment is reflected in the individual IFR accounts as a reduction to the uncommitted cash balance. Currently this is 9% at Fredonia.

**OBJECT CODES** - Numeric codes representing distinct categories of funds within an account; e.g., Personnel Services ("PSR"), Temporary Personnel Services ("TS"), Other Than Personnel Services ("OTPS") such as Supplies, Travel, Contracts, and Equipment. See also Sub-Object Codes.

**OFFICE OF THE STATE COMPTROLLER (OSC)** - The State Comptroller is New York State's chief fiscal officer. The Comptroller is charged with auditing government operations and operating the Statewide Retirement Systems. OSC monitors, reports on, and coach's other public entities and

works to ensure that governments at all levels are discharging their responsibilities in an efficient, effective, and timely manner.

**OFFSET FUND (REVENUE OFFSET):** A Special Revenue Fund into which tuition and other campus generated revenues are deposited for spending as part of the Financial Plan. In addition to campus revenues, each campus' share of the pooled offset is part of this fund. Starting with 2012/13 State tax support is also provided as a revenue to this fund.

**OTPS – Other Than Personal Service-** All expenditures that are not personal service (PS) related. This includes Supplies and Materials, Travel, Contractual Services, Utilities and Equipment. Also referred to by SUNY as **NON-PERSONAL SERVICE (NPS)**

**PENDING ITEMS** - Transactions which have been initiated, but have not yet completed the entire transaction process.

**PERSONAL SERVICE REGULAR (PSR OR PS)** – This budgetary category refers to resources that are allocated for positions with an associated funded permanent FTE. This category supports all the salary and wages, vacation payments and stipends paid to an employee in a permanent position

**RECHARGE FUNDS** - Funds assigned to an account to record the expenses incurred for centrally provided goods and services. The recharge areas include storehouse, telephone, mail, photocopying/printing, and automotive services.

**RESEARCH FOUNDATION (RF)** - The RF is a private, nonprofit, educational, corporation that supports the advancement of education, research and discovery at SUNY.

**REVENUE OFFSET BUDGET/CORE OPERATING BUDGET** - Consists of State appropriated funds provided to the campus for program operations.

**REVENUE TARGET** -The portion of the Financial Plan made up of campus retained revenues. These revenues are generated primarily from tuition, certain fees, clinics, and interest earnings

**SEGREGATION (SEG or SSEG):** A segregation is the authorization to expend part or all of an appropriation. This authorization goes to the Office of the State Comptroller (OSC) via the Certificate of Approval process. Expenditures and encumbrances may then be controlled to assure the limits are not exceeded. Since 2012/13, the University has used the following segregations: 50010 (all personal service, all other-than-personal service, fringe benefits, and debt service). Should charges exceed the spending authority, the campus is responsible for clearing the negative segregation condition promptly

**SFS** – New York's Statewide Financial System

**STATE PURPOSE FUNDS** - State appropriated funds provided to the campus for program operations.

**SUB-OBJECT CODES** - A more detailed structuring of expenses within the object codes. For example, the object code supplies can be further detailed to classroom, office, or cleaning.

**(SUBOA) - STATE UNIVERSITY BUSINESS OFFICERS ASSOCIATION** -The professional association for the State-operated campus Business Officers.

**SUNY** - State University of New York.

**(SUTRA) STATE UNIVERSITY TUITION REIMBURSABLE ACCOUNT**– a special revenue fund dedicated to campus operations and funded from tuition revenue collected from summer session, contract courses, overseas academic programs and excess tuition revenue from the core operations budget

**TEMPORARY SERVICE (TS) FUNDS** -All expenditures related to payroll and wages for personal service, rendered by employees who occupy positions that are temporary in nature, and payments to non-employees. This also includes student workers and graduate assistants (GA) as well as hourly personnel or employees who are paid via Extra Service **(ESP)**

**UNCOMMITTED BALANCE** - The allocation remaining and available for use in the account after deducting all outstanding encumbrances and expenditures from the authorized allocation.

**UNIVERSITY/SYSTEM-WIDE PROGRAM (U-Wide):-** Allocations for specific programmatic purposes. These programs are appropriated as specific line items in the University's budget. Some of these programs include the Native American Program (NAP), Academic Equipment replacement (AER), Students with Disabilities and others.