

State Accounts: Terminology

Budget

The financial plan distribution, at the account and sub-object level submitted to the Budget Control Officer. This data will be used to complete SUNY Form I exercise and will be reflected as the opening allocations for the fiscal year on the SUNY accounting system for the funds reflected therein.

BI (Business Intelligence)

A web-based dashboard application (replacing SMRT) for viewing information in appropriated accounts. This integrated tool generates account balance, month end, purchase order, payroll summary, requisition, transaction and voucher detail reports. The data warehouse holds information for fiscal years 2008 and forward.

DIFR (Dormitory Income Fund Reimbursable)

The Dormitory Income Fund Reimbursable (DIFR) provides for the operation and maintenance of the College's dormitories. Utility, debt service, State Dormitory Authority overhead and insurance and fringe benefit costs associated with the operation of residence halls are included along with charges for administration, operation and maintenance. Room rent is the primary source of DIFR revenue.

Disbursement

The issuance of the actual check or ACH payment as payment of a voucher.

Encumbrance

The recording of a monetary commitment in an account's budget to buy goods or services via requisition, purchase order or contract.

FTE (Full Time Equivalent)

This is a term to denote a measure or standard for comparing the number of full time students, faculty and staff between or among departments or institutions. For the purposes of the budget instructions, this definition is confined to its applicability to employees.

IFR (Income Fund Reimbursable)

A self-supporting account that generates revenues and provides services which are not included in the state operating budget. These accounts have activities essential to the campus's mission and operations with a clear and defined income/expenditure relationship. An IFR account must follow all State and campus purchasing and payroll regulations and procedures. The difference between an IFR account and a state operating budget account is an IFR generates its own revenue to support its expenditures, whereas a state operating budget account is supported by general State and SUNY revenues. The year-end cash balance in an IFR is carried over to the next year; it does not revert back to the State. Each IFR account should maintain a positive cash balance. The expenses charged to the account should be covered by the revenue which the account generates. Fringe benefits, administration and maintenance/overhead are additional charges the IFR accounts must bear.

Journal Entries (AC22 or JT)

A mechanism to transfer costs or correct expenditure transactions erroneously charged to an account.

Lapsing

Period after the end of a fiscal year (June 30) during which commitments made against that appropriation may still be paid and liquidated.

Major Purpose/Cost Center

A University-unique level of reporting within a fund designated for a particular purpose or use. Examples include Instructional and Departmental Research (I & DR), Student Services (SS), and Institutional Support Services (ISS). Functions are a subset of Major Purpose.

NACUBO Function

A group of accounts within a Major Purpose for specific activities of a related nature.

These account groups, defined by the National Association of College and University Business Officers (NACUBO) are used by the State University of New York and SUNY Canton for budgeting and accounting purposes. They are defined as follows:

Instruction and Departmental Research (00)

This category includes all instructional expenditures of the schools, departments, and other divisions of the institution. Expenditures for departmental research not separately budgeted should be included in this function. This category/function excludes expenditures and allocations for academic administration (academic deans).

Organized Activity (01)

Organized Activities are programs established to support services for the institution's primary mission (instruction and research). This function includes the retention, preservation and display of educational materials (i.e., museums and galleries), a provision of services that directly supports the academic functions of the institution, media, such as audio visual services, and academic administration (academic dean but not department chair persons).

Organized Research (02)

This function includes all expenditures for programs specifically organized to produce research outcomes. Research allocation can be awarded by an agency external to the institution or separately budgeted by the State of New York. Examples are Federal funds received from the National Institute of Health, and State funds allocated in support of Sea Grant or Marine Science. This category does not include departmental research associated with Instructional Research.

Public Service (03)

Public Service is a function that includes funds that are primarily established to provide non-instructional services that are beneficial to groups or individuals external to the institution. This function includes community service programs and cooperative extension services. Some examples are conferences, general advisory services, consultation, public broadcasting services and continuing education. These services should be outside the context of the institution's instruction, research and academic support services.

Library (04)

This function includes those activities that directly support the collection, cataloging, storage and distribution of published materials, primarily in support of the institution's academic programs.

Student Services (05)

This function includes central administrative services, admissions, financial aid, student records, counseling services, and student activities whose primary purpose is to contribute to student's emotional and physical well-being, and to their intellectual, cultural and social development outside the context of the formal instruction program. It is intended to expand the educational experience of the student by supporting general recreational activities for the student body, and activities established to support special student groups and organizations.

Maintenance and Operation (06)

The maintenance and operation function consists of the services related to the maintenance of existing grounds and facilities, the cost of utilities (electricity, water, gas fuel and sewage), and the planning and design of physical plant expansion and modification.

General Administration (07)

This function consists of all central executive-level activities concerned with the overall management and long-range planning functions of the entire institution. Included in this function are all aspects of executive direction, fiscal management and central administrative functions of the institution, as well as those activities related to personnel records for faculty and staff.

Auxiliary Enterprises (11)

The Auxiliary Enterprise covers both residence halls and food service. Both functions exist to furnish goods or services to students, faculty or staff. A fee is charged that is directly related to the cost of the goods or services. The distinguishing characteristic of the auxiliary enterprises is that they are managed as essentially self-supporting activities.

Student Aid (15)

This category includes all financial assistance provided to undergraduate and graduate students in the form of outright grants, trainee stipends, and fellowships and scholarships administered by the institution.

Educational Opportunity Center (69)

This function is to support the direct aid, the tutoring, counseling and administrative course for our equal opportunity program. This program was established to provide disadvantaged students, who are academically capable, and opportunity to attend college.

Object Code

There are three significant expense categories (Major Objects), Personal Service Regular (PSR), Temporary Service (TS), and Other Than Personal Services (OTPS). Within the major object categories are more detailed sub-object codes identifying specific expenditure types.

OTPS (Other Than Personal Service)

The major object for all expenditures not related to Payroll. Included OTPS are sub-objects for supplies (3000), travel (4000), contractual (5000) and equipment (7000). A complete list of SUNY sub-objects can be obtained by contacting the Accounting Department.

Pending

Classification given to SUNY reported transactions initiated but not yet officially approved and posted on the books of the Office of State Comptroller.

Purchase Orders

A written contractual document prepared by a buyer to describe all terms and conditions of a purchase.

Recharges

Campus services for Storehouse (9200), Telephone (9300), Mail (9400), Duplicating (9500), and Automotive (9600) are recharged back to the appropriate account.

Revenue Offset (Operating Funds)

Appropriations approved by the Legislature in the State Operations budget. Funds are used to support direct expenditures of New York State agencies.

SMRT (SUNY Management Resource Tool)

Replaced by BI (Business Intelligence) for viewing accounts.

State Purpose (Operating Funds)

Appropriations approved by the Legislature in the State Operations budget. Funds are used to support direct expenditures of New York State agencies.

Sub-Object Code

Codes identifying specific expenditure types. Within the major object OTPS (Other Than Personal Service) are sub-objects for supplies (53000), travel (54000), contractual (5500) and equipment (57000).

SUTRA (State University Tuition Reimbursement Account)

Self-supporting income fund reimbursable accounts that generate revenues and expenditures specific to SUNY Canton's Summer Session, Winterterm and Overseas Programs.

Uncommitted Balance

Balance of allocation still available for commitments and expenditures.

Vouchers

A documentary record of a business transaction denoting payment due the payee.