

UNIVERSITY AT ALBANY

2007-08 Policies & Procedures

Guidelines for allocation & expenditure of State, DIFR and IFR Funds

I. Budgeting and Allocation (State and DIFR - for IFR see Section VI.)

A. Personal Service Regular (State and DIFR)

Assignment of FTE positions, filled and/or vacant line items has been made to Vice Presidents. All requests to hire employees on personal service regular line item positions should be directed to the appropriate Vice President, as detailed in the following pages. Vice Presidents have control over their salary dollars and positions and may make arrangements with the Office of Financial Management & Budget to transfer these funds to Temporary Service or to Other than Personal Service for specific program needs. All inquiries in these matters should be directed to the appropriate Vice President.

Personal Service allocations are not interchangeable and cannot, without Office of Financial Management & Budget approval, be moved to or from other account expense categories or accounts.

Negotiated salary increases for staff on personal service regular lines will be funded centrally and allocated after the fact to the account. Funding increases are not provided for vacant lines. Actions taken by a department to provide a salary increase or increase an individual's work obligation (i.e. half time to full-time) must be accompanied by a funding plan.

B. Temporary Service (State and DIFR)

Vice Presidents and/or Deans determine the level of State & DIFR temporary service allocation that will be made to each department within their organizational area. With this information, the Office of Financial Management & Budget establishes the initial allocation level and prepares account allocation statements. Account managers should plan commitments within these allocation levels.

Special attention should be paid to definitions for the appropriate use of Temporary Service. Specifically, Temporary Service is appropriate for instructional staff for uses including Summer Session, part-time faculty, honorarium to non-State employees, leave replacements and Extra Service. Temporary Service is appropriate for non-instructional staff for such uses as Student Assistants, honorarium to non-State employees, leave replacements, Extra Service, Special Fund Estimates and to meet peak workload and short-term needs. The latter category would include additional staff employed for short periods of time **not to exceed six months** paid on an hourly, per diem or bi-weekly basis. *Full-time or part-time continuing staff should not be hired from Temporary Service funds.*

Certain employees in Temporary Service are due negotiated salary increases. The Office of Human Resources Management will automatically increase the salary of affected employees as described in Section II. In general, allocation increases have not been made to provide for such increases. Therefore, in those cases where salary increases are applicable, plans must be made to provide for such increases and keep total costs within allocated levels.

C. Other than Personal Service (State and DIFR)

Consistent with the establishment of temporary service allocations, Vice Presidents and/or Deans determine the level of State & DIFR other than personal service allocation that will be made to each department within their organizational area. With this information, the Office of Financial Management & Budget establishes the initial allocation level and prepares account allocation statements. Account managers should plan commitments within these allocation levels.

D. Allocation Transfers (State and DIFR)

Personal Service Regular – As stated earlier, transfers of personal service regular allocations are made only with approval from the Office of Financial Management & Budget.

Temporary Service and Other than Personal Service – An allocation transfer form can be used to reallocate funds across categories either within an account or between accounts. Requests, submitted to the Accounting Office, should be submitted by an authorized signatory of the account.

http://www.albany.edu/accounting/s_form_allocation_transfer.shtml

E. Account Surpluses and Deficits

All account surpluses and deficits for Temporary Service and Other than Personal Service, from the past fiscal year will be aggregated at the Vice Presidential or Dean area. In the case that a net deficit occurred within a Division, the Vice President is responsible to identify funding during the current fiscal year to reimburse the Campus Financial Plan. The Vice President and/or Dean may turn to the departments to resolve such deficit, and as such, this action could impact related departmental allocations.

F. Expenditure Transfers (State, DIFR, & IFR)

Expenditure transfers are allowed ONLY when the expenditures have been inappropriately charged (with the exception of recharge/chargebacks). All salary expenditures should be charged against the designated account as the biweekly payroll is paid. Expenditure transfers of salaries after they have been paid should only occur when it has been discovered that the expenditures were incorrectly charged. Departments should plan to utilize their resources and direct the charges appropriately. When transferring between State and IFR or DIFR fringe charges will be assessed. All requests to transfer personal service expenditures, including temporary service, should be forwarded to the Office of Financial Management & Budget. Request to transfer other than personal service expenditures should be directed to the Accounting Office.

II. Appointments and Personnel Transactions (State, DIFR, IFR)

A. Personal Service Regular.

PSR funds are typically used to pay for personnel with an annual salaried appointment of more than six months duration. The following guidelines apply:

1. Request to Fill a Vacancy

Form HRM-1 (Position Authorization Request) must be submitted to fill a vacant position. In general, the HRM-1 is generated at the departmental level. After approval by the Dean (where applicable), the form is routed to the Vice President for his/her approval. Subsequent to Vice Presidential approval, the HRM-1 and associated material must be forwarded to the Office of Financial Management & Budget for fiscal review. If there are fiscal concerns, the Vice President will be contacted; otherwise the materials will be forwarded directly to the Office of Human Resources Management for approval and the balance of processing. All approvals must be received prior to recruitment.

2. Recruitment - Affirmative Action

Recruitment will normally not begin without a fully executed HRM-1. **Recruitment activity for positions in the Unclassified (Professional) Service must comply with the Affirmative Action Search Policies and Procedure.** A guideline is available from the Office of Diversity & Affirmative Action, UNH 207, 956-8110 and additional information can be found on the HR website at: <http://hr.albany.edu/content/recruit1.asp>. The Office of Diversity & Affirmative Action must approve the Affirmative Action Recruitment plan prior to beginning recruitment; the Office of Human Resources Management will verify that an approved plan is on file prior to posting the position. The Office of Human Resources Management, within Civil Service Law and policies, conducts recruitment for Classified Service positions.

3. Appointments

Form HRM-2 is used for the appointment of professional staff and faculty. Although the President does not sign off on the appointment forms, the President will sign the appointment letters. No commitment to a potential employee is official except for that appointment by the

President. An HRM-2 for an appointment of greater than 50% obligation or more than six months duration cannot be signed and approved by the Office of Diversity & Affirmative Action without a completed Affirmative Action Recruitment Report, or a waiver of search approved by the University Commission for Affirmative Action.

Appointments to classified service positions are made via Form HRM-2 and are managed by the Office of Human Resources Management to conform to the appropriate State rules, regulations and collective bargaining agreements.

4. Request to Establish a New Position

A request to establish a new position should be submitted on a Form HRM-1. Included should be a narrative justification and description of the position as well as a funding plan identifying the *permanent* resources that will be used to support the position. The Office of Financial Management & Budget will review the funding plan, and if sufficient funding has been identified, the HRM-1 will be forwarded to the Office of Human Resources Management for approval and the balance of processing. All approvals must be received prior to recruitment.

5. Reclassifications, Promotions and Job-Related Salary Increases (Professional Services)

In certain instances incumbents of positions may merit a reclassification of position, a promotion within current position, and/or an increase in salary in addition to negotiated raises or merit increases. Such action results from a clear and significant increase in duties and responsibilities. For professional employees form HRM-3, Change of Status Request, should be used to process these transactions. For classified employees form HRM-2 should be used to process these transactions. **The Division requesting the change must fund any resultant salary increase from such change**, and the permanent resource of funding must be identified on the HRM-3. In addition, a justification for the reclassification must accompany the HRM-3.

6. Overtime Work and Pay

Overtime payments are charged to the campus personal service appropriation. Vice Presidents are assigned ceilings for overtime and holiday pay. Anything over the ceiling will be netted from excess personal service regular savings. Vice Presidents are responsible for holding particular departments accountable for their overtime and holiday. Vice Presidents are notified of usage after each payroll date. Further modification of overtime usage will be managed by Vice Presidents as required.

All classified employees are eligible for overtime compensation as well as a small number of professional employees who have been designated as non-exempt employees under the Fair Labor Standards Act. These individuals will be paid 1 ½ hours for each hour worked over 40 in a work week or, if elected, will accrue 1 1/2 hours for each hour of approved time worked beyond 40 hours in a workweek up to 240 hours accrued. Once 240 hours are accrued, the employee will be paid for 1 1/2 hours per hour of approved time beyond 40 hours per workweek. Further, accrued time will be paid to the employee upon termination from University service. Approval to work overtime must be granted by the supervisor for the overtime to be paid. Supervisors with the affected titles have been notified.

Most classified service employees must be paid overtime meal allowances in certain circumstances. Although overtime meals are charged to a department's personal service regular allocation, the departments are responsible for the cost. The expense will be netted from excess savings similar to overtime and holiday. Departments should plan for this expense when requesting that affected employees be allowed to work overtime.

Overtime meal allowances are paid when an employee works 3 hours overtime contiguous to the regular workday or 6 hours overtime on a pass day. The usual amount is \$5.50. Details are available from the Time Records Unit of the Office of Human Resources Management. IRS regulations require that payments for overtime meal allowances be included in gross income and subject to mandatory withholding of Federal, State, NYC, and local withholding taxes and social security/Medicaid.

7. Holiday Work and Pay

In an effort to reduce operational costs associated with holiday pay for union negotiated holidays when classes are in session the campus holiday observance policy is used. This policy stipulates that all offices will close on holidays when classes are in session except those relating to health and safety, physical plant, or direct student services. Offices that remain open on these holidays should make every effort to keep the required classified service staffing to a minimum.

8. Voluntary Leaves Without Pay

The University has a provision for Voluntary Leave Without Pay for employees. Normally such leave is granted only on approval of the supervisor, department head, Dean and Vice President. Payroll savings can accrue to Vice Presidents to meet savings requirements or for reallocation within campus policy. Inquiries about the Voluntary Leave Without Pay procedures should be directed to the Office of Human Resources Management, UAB 300, 437-4700.

B. Temporary Service.

Special attention should be paid to definitions for the appropriate use of Temporary Service. Specifically, Temporary Service is appropriate for instructional staff for uses including Summer Session, part-time faculty, honorarium to non-State employees, leave replacements and Extra Service. Temporary Service is appropriate for non-instructional staff for such uses as Student Assistants, honorarium to non-State employees, leave replacements, Extra Service, Special Fund Estimates and to meet peak workload and short-term needs. The latter category would include additional staff employed for short periods of time **not to exceed six months** paid on an hourly, per diem or bi-weekly basis. *Full-time or part-time continuing staff should not be hired from Temporary Service funds.*

1. Requests to Hire Personnel

All requests to hire personnel with Temporary Service funds must include at a minimum: job-title, salary rate (hourly or bi-weekly), starting and ending dates, estimated total cost and a brief explanation of need. Requests to hire professional or classified staff personnel should be submitted on Form HRM-1.

Requests to extend Temporary Service appointments beyond the original date authorized must be submitted on a Change of Status Form (Form HRM-3). Extension of temporary appointments will not be accepted if they will violate the "temporary" nature of the appointment.

Student Assistants are to be employed in accordance with the instructions in the Human Resources Procedures Manual. Appointments are to be sent directly to the Office of Human Resources Management on HRM-4, a supply of which is available in UAB 300. The Table of Stipends for Student Assistants is available in the same section. The HRM-4 should be completed and forwarded to the Office of Human Resources Management, even if the student was employed the previous academic year. Please use the titles and related rates when making Student Assistant appointments during the 2007-08 academic year, including the 2007 summer session. The Office of Human Resources Management is available at 437-4700 to answer any questions.

2. Dual Employment and Extra Service Payments

Individuals employed by the University on a part-time basis, who hold an additional position at another State agency must be paid on a *dual employment* basis. In contrast, individuals employed by the University on a full-time basis, who hold an additional position within the University or at another State agency, must be paid on an *extra-service* basis. Certain employees paid on a biweekly basis may be considered full-time (e.g. Lecturers). For clarification, please check with the Office of Human Resources Management (http://hr.albany.edu/content/7-2007_EXTRA_SERVICE%20POLICY.htm).

All dual employment and extra service payments must be made from temporary service accounts. State law requires that individuals with dual employment or extra service appointments receive *prior approval* from their primary agency. In the past, the campus has had payments denied due to lack of prior approval. Individuals contracted for such work should seek approval through the Human Resources Office at their primary agency.

3. Lump Sum Payments for Accruals

Persons paid from temporary service positions who are eligible to accrue vacation leave credits are entitled to payment of up to 30 days unused vacation credits and up to 30 days of unused overtime compensatory credits upon termination of employment with the University. Responsible officers should be aware of this severance payment entitlement, since these costs also must be absorbed within departmental Temporary Service funds. These payments are in addition to the Lag Payment procedures cited below.

Employees eligible to accrue compensatory time under the provisions of the Fair Labor Standards Act must be paid for those accruals upon termination of employment. The rate of payment is calculated at the average regular rate of pay for the final three years of employment, or the final regular rate received by the employee, whichever is higher.

4. Honoraria Procedures for Non-State Employees

Honoraria may be used to pay stipulated fees for certain services performed for the University by non-employees including lecturers, guest speakers and performing artists. The campus Honorarium Request form can be used for the above types of payment to non-State employees when accompanied by a voucher and a statement describing the nature of the particular service rendered and why the services are needed and cannot be provided by State employees. Honorarium payments that will exceed \$2,500 to an individual during a fiscal year require a contract which must be processed by the Office of Purchasing and Contracts.

The Honorarium procedure **may not** be used to pay State employees, clerical staff and/or student assistants. In these situations, normal Human Resources Management Office procedures will apply. The Honorarium procedure also cannot be used to pay costs of interviewing prospective faculty/staff. Costs of interviewing prospective faculty/staff must be paid on a travel voucher and charged to a department's General Supplies and Expense allocation (more information found later in this document). In addition, payments to foreign individuals can present many problems so it is suggested that the Accounting Office be contacted to avoid payment delays.

Submission of the appropriate honoraria forms provides notice to the Accounting Office that the service was provided satisfactorily and that the payment process should begin. Obtaining the required signature at the time the service commitment is made will usually ensure that necessary documentation is available to make payment in a timely fashion. Because late submission of requests for payment of honoraria can result in delayed payment as well as assessment of late payment charges, it is important that the payment documentation be submitted as soon as possible after the service has been received. To reduce paperwork needed, it is suggested that a lump sum amount be specified for an honorarium rather than "cost reimbursement".

Additional information regarding Honoraria processing can be found on the Accounting Office web site at <http://www/albany.edu/accounting/manual/2j.shtml> or by contacting the Accounting Office (442-3195).

C. Salary Increases

UUP

In 2007-08 an \$800 addition to base will be effective 6/28/07 or 9/6/07 depending on employment type. There is a 1% discretionary distribution pool which will be paid by December, retroactive to July 1 for those with a calendar year obligation and September 1 for those with an academic obligation.

CSEA

At present time, contracts have not been finalized for CSEA employees.

MC

.

PEF

A \$800 base salary increase was paid effective April 1, 2007

All Other Units (NYSCOBAs, Council 82)

At present time, contracts have not been finalized for NYSCOBAs, or Council 82. An Arbitration Award provided increases to Council 82 represented employees from 3/27/03 -4/06/05.

D. Payroll Information (State, DIFR, IFR)

1. Lag Payroll

All employees are paid on a two-week **lag payroll schedule**, with the exception of hourly paid employees which are on a three week lag (see hourly pay schedule). This means that following the end of a pay period, salary for that bi-weekly work period is paid two weeks later. Under the normal lag schedule, employees separating from State payroll will receive their final regular paycheck two weeks after the close of the pay period they stop working. The Legislature has also imposed an additional one-week deferred payment. This is accomplished by withholding one day of pay from each of the first five bi-weekly paychecks for each new employee, with a few exceptions, including students, Security Services employees, and UUP employees. This deferred payment is then paid back in the third pay period following the employee's final regular paycheck, along with any lump sum payment for unused annual or compensatory overtime leave credits. The deferred payment will be paid at the rate of salary received upon separation or the salary at which the withholding originally occurred, whichever is higher.

The current information available from the State Comptroller is that the following will be charged to accounts in the 2007-08 fiscal year:

Faculty, staff & GA/TA	80% of pay period #6 pay date 7/11/07 100% of pay periods #7-26 and #1-5, pay dates 7/25/07 – 6/25/08 30% of pay period #6 pay date 7/9/08
Student Assistants	checks dated 7/19/07 – 7/3/08

Note: Extra service, OT, & summer session payments for the period 6/14/07 – 6/27/07 will be 100% charged to 2006-07 and the period 6/12/08 – 6/25/08 will be 100% charged to 2007-08.

2. Expenditures

All salary expenditures should be charged against the designated account as the biweekly payroll is paid. Expenditure transfers of salaries after they have been paid should only occur when it has been discovered that the expenditures were incorrectly charged. Departments should plan to utilize their resources and direct the charges appropriately. All requests to transfer expenditures should be directed to the Office of Financial Management & Budget. The deadline for transferring Personal Service regular expenditures between accounts is July 18, 2008.

III. Purchasing

Detailed policies and procedures regarding Other Than Personal Service funds are provided in the University Financial Procedures Manual and on the following web sites:

- <http://www.albany.edu/purchasing/>
- <http://www.albany.edu/accounting/>

The campus is responsible to ensure ethical and efficient practices in its purchasing and contractual affairs. With respect to purchases and contracts, prior approval by State agencies external to the campus is required only for transactions exceeding the following dollar limits:

Revenue contracts	\$10,000
Purchases/contracts	\$125,000

In the procurement of commodities, printing and services, the campus is required to ensure fair and open bidding within established guidelines. For example, purchases over \$50,000** require a minimum of three (3) quotes. With the exception of purchases from minority and women owned firms, written quotes are required for purchases exceeding \$50,000 and sealed quotes are required for purchases exceeding \$125,000. Further information regarding these guidelines is available from the Office of Purchasing and Contracts (437-4579).

**All purchases in excess of \$10,000 are subject to an additional procedure in response to the Procurement Opportunities Newsletter legislation. This procedure requires agencies to advertise these needs in the Newsletter well in advance (minimum of five weeks) of purchase. It is therefore imperative that departments notify the Purchasing Office of intended purchases that will exceed \$10,000 well in advance of the anticipated delivery date.

Pursuant to Article 15A of the State Executive Law, the State of New York is committed to increasing the participation of minority and women-owned business enterprises in the State's procurement activity. Since the inception of the program, this campus has placed a very high priority on meeting the program's goals. Through extensive efforts in outreach activities, the Office of Purchasing and Contracts has developed a list of reliable vendors from whom we can procure goods and services. Campus departments are encouraged to issue requisitions indicating a preference for these vendors whenever possible. Whenever possible, the Purchasing staff place orders with these vendors. A list of the certified vendors is available from the Office of Purchasing and Contracts.

The issue of **deadlines** for assuring the use of funds during a fiscal year is very important. All purchases require some effort by our campus Purchasing staff to comply with State regulations and to assure the best price for departments. Items not provided for within flexibility will require the full gamut of State purchasing procedures. On occasion, one to four agencies may be required to review items such as equipment or contracts; approvals most often require at least six (6) weeks.

Split purchases (i.e. two or more requisitions from the same department for the same commodity or service or to the same vendor within sixty days), emergency purchases and confirming purchases are subject to extra scrutiny by the Office of Purchasing and Contracts and by auditors. In general, split purchases and confirming purchases are not allowable. Emergency purchases are permissible only within the context of needs that can be certified as "accidental, unforeseen, fortuitous, sudden and unless corrected will result in death, injury or damage". Please direct any questions in this regard to the Purchasing Office.

All **contracts, licenses, Memoranda of Understanding and Agreements**, including revenue-generating agreements, must be processed through the Office of Purchasing and Contracts. Many contracts can be executed locally without prior approval by other state agencies. However, the campus is liable for all aspects of contractual agreements, both stated and implied. Therefore, the President has designated the Vice President for Finance and Business and the University Controller as designees and sole officers empowered to sign State contracts on this campus. All agreements for State, DIFR, and IFR funds should flow through the Purchasing Office for preparation and signature by the University Controller. Sufficient lead-time must be allowed for local campus review and SUNY Counsel's review of the legal form for each of our contracts.

The Office of Purchasing and Contracts will review all purchase requisitions to ensure sufficient funding within other than personal service. If an account's overall other than personal service balance, including supplies & expenses, equipment, AND recharges, is sufficient to cover the purchase amount, the account will be encumbered and purchase order issued. *Alternately, when there are insufficient funds the requisition will be returned to the preparer.*

Purchases of equipment of a durable nature with an initial cost of at least \$5,000 **and** an expected minimum life of two years will be recorded in the University's Property Control System and tagged with a bar-code asset tag. All other assets with an initial cost of at least \$500 will be tagged with a property ownership tag.

The following dates represent general guidelines for the submission of purchase requisitions to the Office of Purchasing and Contracts for the use of 2007-08 funds:

<u>Amount of Requisition</u>	<u>Deadline</u>
Over \$20,000	April 1, 2008
\$10,000.01 to \$20,000	May 4, 2008
up to \$10,000	June 1, 2008

Pursuant to established policies use of the New York State Procurement Card is required for all purchases up to \$5,000 (effective sometime in Fall 2007). Purchase requisitions up to this dollar threshold will not be processed through the Office of Purchasing and Contracts. Authorized departmental representatives should apply for the Procurement Card as soon as possible and may do so via the Accounting Office webpage.

IV. Travel/ Services / Recharges

A. Travel

The Accounting Office administers campus travel based on the guidelines contained in the University Financial Procedures Manual.

http://www.albany.edu/accounting/s_travel_general.shtml

An advance can be obtained regardless of whether the person is to be paid from State, DIFR, or IFR funds. Office of State Comptroller rules and regulations provide that advances can be used only by University employees who are in travel status at least one day including an overnight lodging. The maximum cash advance is \$400. Further guidelines are stated in the campus Travel Procedures Manual.

New York State has arranged for travel services with three outside companies. This arrangement provides an array of travel-related services including guaranteed lowest price, on-campus delivery and discount prices. Most instances of travel will be better served by use of this service, and time spent making arrangements will often be lessened. This is especially true where air travel is involved. The University also has an arrangement with Enterprise Rent a Car for rental of vehicles for University business. Details about these services can be obtained in the Accounting Office.

Prospective employees' travel reimbursement will be governed and controlled by the current statewide travel reimbursement rates and policies. Since travel reimbursement policies often can be complex, the Accounting Office travel unit should be contacted well in advance of travel arrangements to alleviate late payment problems, especially to prospective employees.

B. Relocation Expenses

Under certain circumstances, new employees can be reimbursed for relocation expenses. Commitments for reimbursement can be made only upon prior written approval by the appropriate Vice President. Maximum reimbursement for relocation is \$3,000. Departmental allocations must provide for relocation costs. Regulations regarding relocation reimbursements are very complex and the Accounting Office should be contacted before agreements are made with the new employee. <http://www.albany.edu/accounting/manual/2l.shtml>

C. Recharges

Because of the nature of the recharge operations, it is necessary for the charges to be levied in the month following the month in which the service is provided. As a result, charges for the 2007-08 fiscal year will cover the twelve months usage between **May 16, 2007 and May 15, 2008**. Details pertinent to specific recharge category operations are described in the following sections.

1. Telephone and Data Services

The ITS Office of Telecommunications provides the campus with a variety of telephone and data communications tools and services. This includes the implementation, support,

and management of campus telephone and data networks; providing access to Internet and Internet2, ensuring the integrity and security of electronic information services.

Station Fee (Port charge)

A Station Fee (port charge) is the fixed monthly charge of \$25 per month to have a working telephone extension. The total twelve (12) month Station Fee of \$300 is charged to the departmental account in a single entry, for all telephone extensions in place at the start of the fiscal year. Adjustments are made on a pro-rata basis during the fiscal year as stations are added or deleted to the department accounts. For example, a charge of \$150 would be incurred if a station is added six month into the new fiscal year.

Charges for Toll Call, Local Calls, OC&C (Moves, Adds, and Changes) and Other (Calling cards, Measured Business Lines) are charged to the departmental accounts as they are incurred on a monthly basis.

Long Distance Calls (Toll)

All long distance calls appear in the monthly telephone report. To guard against misuse of long distance calling, the University uses Phone Security Codes (PSC). Additionally, the University's telephone system blocks long distance calling to area codes considered to be high-risk fraudulent calling areas. These area codes include the regions of the Caribbean, Puerto Rico, Bermuda, Bahamas and the Virgin Islands. Any employee requiring access to these areas may obtain it via a written request from the department account manager to the Telecommunications Office.

Individuals using the University's telephone system to make personal long distance telephone calls are to make such calls using their own personal calling card or credit card.

Local Calls, (TMR: Timed Message Rate)

Local Calls are charged at a rate of 5 cents per call for the first three minutes, and 2 cents for each additional minute or fraction thereof.

Directory Assistance

Directory assistance charges are 80 cents per call for N.Y. State, \$1.45 per call for U. S. outside of N.Y. State, \$1.05 for Canada, and \$1.45 per call for International.

Other Charges

Other recharges are related to departmentally requested telecommunications changes. These charges, for which departments will be billed, are listed below (effective August 1, 2004).

Install data jack (labor & materials)	To be quoted	Data Outlet Activation*	\$200.00
Install telephone jack	\$215.00	Single line telephone	\$36.00
Rewire extension to another jack	\$115.00	Dterm telephone	\$320.00
Activate existing telephone jack	\$75.00	Deliver telephone	\$42.00
Deactivate existing jack	\$40.00	Add line to Dterm	\$75.00
Move existing jack	\$115.00	Add feature to phone	\$40.00
Urgent request (technician work)	\$75.00	Remove feature / line	\$40.00
Urgent request (non-technician)	\$40.00	Activate 800 #	\$40.00
Deactivate fraudulently used PSC	\$40.00	Deactivate 800 #	\$40.00
Replace fraudulently used PSC with a new PSC	\$40.00	Change voice mail password / schedule	\$40.00
Change student phone to admin.	\$55.00	Activate Calling Card	\$15.00
Change admin phone to student	\$55.00	Deactivate Calling Card	\$15.00

* The following information was not adjusted for the 07-08 fiscal year. Please contact the Telecommunications Office (437-3800) for updated information.

Monthly departmental accounting reports provide the details of Toll Calls, Local Calls, OC&C, and other charges are distributed on a monthly basis to the departmental account manager or designee. The report is provided by the Office of Telecommunications electronically using Brio Portal. The account manager is responsible for the review and audit of the call details, verification of the calls, and retention of the records for one year. Employees should be asked to verify their individual telephone records by reviewing their Station Detail reports and ensuring the business nature of the calls.

2. Mail Services

Detailed information on Mail Services can be found on the following web-site:

<http://www.albany.edu/mailservice/>

- a. Recharge slips are available for reproduction from the Mail Services website. The new chargeback slip is a single form that can be reproduced in your own office as needed. To reconcile your monthly bill it is recommended that you make a copy of your form prior to attaching it to your mail.
- b. When Standard A Non-Profit rate requirements can be met, mailing at this rate can achieve significant postage savings compared to first class rates. Basic requirements include a 200 piece minimum mailing. Mail pieces must be identical in content, and each piece must include a complete delivery address with the correct Zip Code or Zip+4 code, and a certified process must be used at least once a year to ensure accuracy of 5 digit zip codes. Mail sent at the non-profit rate incurs additional costs for the pre-sorting of the mail for acceptance by the USPS, however, the resulting cost is still less than first class rate. All mailers using the University permit (205) for mailings must be requested to contact Mail Services prior to doing their mailing.
- c. Express mail is now available at New York State contract pricing. Please consult Mail Services for the carriers on contract.
- d. Questions concerning mailing procedures can be answered by contacting Mail Services at 2-3272.

3. Rapid Copy

Detailed information on Rapid Copy can be found on the following website:

<http://www.albany.edu/rapidcopy/>

- a. Quick copy service is available at the Rapid Copy Center located in the Business Administration Building, Room B26. A wide variety of services are offered from black and white copies, color copies, binding, transparencies, folding and cutting. Rapid Copy Authorization forms and job submission envelopes are available from the Center at no charge to the customer and one should accompany every job request submitted to a Center with the appropriate authorized signature.
- b. Through the Rapid Copy Center's Office Stores, commonly used office supplies are available, such as return address envelopes, interagency envelopes, requisitions, blue exam booklets, etc. Office Stores orders can be faxed to the center at 442-3329. For an office store order form, contact the Rapid Copy Center at 442-3245 or the form is available on the Rapid Copy website.
- c. Questions regarding copy (reproduction) procedures can be answered by contacting Rapid Copy at 442-3245.

D. Chargebacks

Charges for library photocopying, computerized phototypesetting, film rental, chemistry/biology stores, and graphics photography services will be charged as an expenditure to a department's supplies and expense allocation. Charges for the 2007-08 fiscal year will provide for consumption occurring between May 16, 2007 and May 15, 2008. This is the same timetable used for the campus recharge areas.

V. Accounts Payable and Reporting

A. Prompt Payment

State legislation requires that bills be paid within 30 days of the delivery of service or the receipt of materials. The legislation applies to supplies and expense, equipment and persons hired as consultants or through the honorarium mechanism. If the allotted time is exceeded, a late charge of approximately ½ % per month is assessed the account which ordered the goods or services.

To avoid late payment, departments need to notify the Accounting Office immediately upon receipt of goods or services so the payment process can begin. Payment is not made except upon notice of goods received from the department and receipt of an invoice from the vendor.

Form AP-102 is the campus-receiving document and provides the Accounting Office with all information necessary to issue a payment. A copy of this form is attached to all items received through the University loading dock. However, items received directly from vendors will not be delivered with an AP-102 form and departments will need to obtain a copy of the form to submit authorizing payment. Copies of the form are available in the Accounting Office or may be submitted electronically using the internet. Please see the Accounting Office home page at: <http://www.albany.edu/accounting/>.

If there is a defect in the item(s) received, it is essential to notify the Accounting Office as early as possible to avoid a late payment fee. Departments should indicate on the AP-102 Form why the item is defective so the Accounting Office can notify the vendor of the reason(s) why payment is not being made.

B. Payment for encumbrances outstanding on June 30 must occur before August 31. This requires that monies be encumbered as early as possible in the fiscal year, especially for those commodities with longer expected delivery times. Also, it is important that the Accounting Office be notified by departments immediately when goods and services are received so vendors can be paid timely and late payment charges avoided.

C. Procurement Card

All eligible commodity purchases for State and IFR accounts up to \$5,000 must be initiated by the end-user department via a Procurement Card. The Office of Purchasing and Contracts will no longer make eligible purchases up to this dollar threshold. The application and administrative procedures for Procurement Cards is available on the Accounting Office Website at: <http://www.albany.edu/accounting/>.

D. Expenditure Reports

Departments have the capability to monitor accounts via All Funds Reporting on the web. This tool provides account managers with up-to-date account information for State and University at Albany Foundation accounts. This application is a valuable tool for department fiscal management. For access to this application, please contact the Office of Financial Management & Budget at financialmanagement@uamail.albany.edu.

Expenditure transfers are allowed ONLY when the expenditures have been inappropriately charged (with the exception of recharge/chargebacks). All requests to transfer personal service expenditures, including temporary service, should be forwarded to the Office of Financial Management & Budget. Request to transfer other than personal service expenditures should be directed to the Accounting Office.

Character/Object Expenditure Codes: A list of the standard codes is available from either the Purchasing or Accounting Offices. Departmental-specific object codes can be established for departments having special needs. Character/Object codes are useful to display departmental expenses in categories on their monthly expenditure reports and for budget monitoring and development.

VI. Income Fund Reimbursable Budgeting

IFR accounts are self-supported, revenue generating activities. In general, the expenditures have a direct relationship to the revenue generated. The accounts are usually established for a single, distinct activity and under no circumstance are accounts to duplicate activity for which the State appropriates its regular budget.

The special nature of these accounts, as defined above, is supported by a series of budget and accounting procedures within which the campus will operate. The following items and procedures define operating procedures designed to meet budgeting and accounting requirements. More detailed information regarding University IFR policies and procedures is provided in the University Procedures Manual.

A. Revenue

The IFR program is a cash-based operation. It is necessary for all project earnings to be collected and deposited to the accounts. Except for recharge areas, **expenditure transfers (whereby expenses incurred by a project are transferred to another account) will not be allowed.** As revenue generation is the basis for the account, continual follow-up on unpaid and past due invoices is necessary. Project Directors may follow-up with users who have not paid their invoices within 60 days to attempt to obtain payment. The dunning process will be initiated by the Accounting Office on a monthly basis.

Revenue is deposited to IFR accounts based on information supplied through University invoices. Most projects issue invoices to the users of its goods or services and subsequent payment is received and credited to the project by the Collections Office. Some projects are authorized to receive funds directly from users and to deposit the funds in the Collections Office through the use of "confirming" invoices.

B. Allocation Levels

The self-supporting nature of IFR accounts requires that projections of revenue and expenditure plans be made each fiscal year. The expenditure plans cannot exceed revenue and must specify whether expenses will be for personal service, temporary service, supplies and expense, or equipment. Each fiscal year the Office of Financial Management & Budget requests an IFR Spending Plan from the account managers. The plans are analyzed and in turn used as the basis to establish the allocation levels. If you anticipate that revenue will not be forthcoming as originally planned the Office of Financial Management & Budget should be contacted so that appropriate adjustments to the allocation levels can be made.

C. Relationships of Income to Expenditure

The State of New York requires that expenditures in IFR accounts be directly related to the purposes for which income was collected. This means that expenditures made from IFR accounts must fall within the stated purpose of the account, and must be related to the reason for which revenue was collected. Any violation of this principle may result in penalties to an account and could jeopardize the existence of an account.

D. Expenditures

Expenditures in IFR accounts are made through the same procedures that guide expenditures of State appropriated monies that have been previously outlined.

E. Deficits/Surpluses

The nature of the IFR funding mechanism requires that all IFR accounts be "self-supporting". The definition of this term is that no IFR account should incur an ongoing deficit or surplus of

expenditures versus revenue. However, IFR account managers should take care to assure that IFR accounts maintain a reasonable balance between revenue and expenditure at all times. The Offices of Financial Management & Budget and Accounting will monitor expenditures versus revenue on a monthly basis and will contact any and all account managers who appear to be reaching an imbalance of expenditure versus revenue.

In the event an account has excess funds available, **the reserve mechanism may be used** to earmark or set aside those funds as follows:

Reserve for Equipment Replacement and Repairs - Funds may be reserved to replace, repair, or upgrade existing equipment. Reserves for equipment replacement should reflect replacement cost of the asset, not historical cost. Reserves for equipment repairs may not include routine maintenance costs. This reserve may only be used for major repairs, such as upgrades, that will extend the service life of the equipment, or materially increase the capacity or operating efficiency of the equipment.

Reserve for Facilities Rehabilitation and Renovation - Funds may be reserved to rehabilitate or renovate related facilities. This reserve represents funds that will eventually be used for expenditures that materially extend the useful life of the facility. The reserve is the cost of these future improvements.

Reserve for Program Stabilization - Funds may be reserved for program continuation and fluctuation. This reserve is established to accommodate short-term revenue downturns and to provide for the orderly and fiscally responsible termination of a program, should such action be determined necessary. Items that are to be considered in establishing the reserve include such contractual commitments and obligations as term appointments, refunds for prepayments, equipment leases, essential operating expenses and other liquidation costs associated with the unplanned elimination of a program. The maximum size of the reserve should not exceed one cycle of program operations.

F. Adjustments to Plans

The Office of Financial Management & Budget will request updated Budget Plans in the middle of the fiscal year from accounts which appear to be experiencing deficits, excessive surpluses, or substantial changes in activity. Should Project Directors become aware of adjustments or changes to either expenditures or revenue before or after the mid-year review process, they should notify the Office of Financial Management & Budget as soon as possible.

G. Contracts

All revenue and expenditure contracts executed in IFR accounts must have advance approval by the University Controller regardless of the amount. All contracts should be processed through the Office of Purchasing and Contracts. Contracts processed late or ex post facto risk being voided. More information on contracts can be found earlier in this document, or can be obtained by contacting Purchasing at 437-4579.

H. New Accounts

University personnel who anticipate new operating programs or functions involving the receipt of revenue to be deposited in an IFR account should contact the Controller's Office in UAB 411 and obtain an Account Application. Alternatively, account applications can be found at the following web site: <http://www.albany.edu/controller/account.html>. This application should be completed and returned to the Controller's Office at least 30 days prior to the start date of the proposed activity in order to insure the establishment of an account in a reasonable time frame.

I. Pricing

The University Accounting Office operates an ongoing program for the review and analysis of proposals concerning pricing for IFR operations. If an account manager wishes to have a pricing structure reviewed he or she should contact the Accounting Office at 2-3195. Before instituting a new fee or charge, the Accounting Office should be contacted. All fees must receive approval and conform to State laws, SUNY policy, and federal mandates.

J. Overhead

IFR accounts are assessed in three categories: Fringe Benefits, Administrative Overhead and Maintenance & Operations (M&O) Overhead. These assessments are reflected monthly as a reduction to revenue in the Accounting Reports.

Assessment for fringe benefits is charged on expenditures for all full and part time staff *and* teaching assistants charged to IFR accounts. The fringe benefit assessment is not charged on expenses for graduate assistants, student assistants or honorarium. The 2007-08 fringe benefit rates are as follows:

45.53%	Cost Recovery Released Time accounts (Federal rate)
46.96%	All other accounts (State rate)

Assessment for Administrative Overhead and Maintenance and Operations Overhead are charged on the revenue received in the IFR account. The rates are:

5.6%	Administrative Overhead
8.7%	Maintenance & Operations Overhead

Waiver categories for overhead charges also exist and may be granted to certain accounts falling within waiver guidelines. The campus Office of Financial Management & Budget reviews all IFR accounts to ascertain whether or not a waiver is appropriate and may be assigned.

Inquiries about policies should be directed to the Office for Financial Management & Budget. **Inquiries about specific charges should be directed to the Accounting Office.**

K. Revenue Reporting

Accounts receivable and cash receipt reports are also available (via the WEB) for IFR accounts that are currently using the PeopleSoft Billing and Collection module.