

Income Fund Reimbursable Accounts Policy & Procedure Manual

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Income Fund Reimbursable Accounts Policy & Procedure Manual

Introduction

The purpose of this handbook is to provide guidance to Stony Brook University faculty and professional staff whose responsibilities include management of Income Fund Reimbursable (IFR) accounts. It is intended to ensure compliance with University, SUNY and New York State policies and procedures governing all aspects of an IFR account including, but not limited to, cash handling, expenditures, personnel and inventory control.

SUNY policy provides for the establishment of IFR accounts to be managed within a Special Revenue Fund on each campus. The fund (the total of all accounts) must have a positive cash balance at all times. IFRs are self-supporting accounts that support activities related to campus' missions. IFR accounts are deemed self-sufficient when they operate on a break-even or better on an accrual basis, including the costs of assessed indirect overhead expenses. These types of accounts have clear and defined income/expenditure relationships. Accrual Basis accounting at the master level is used to assess the financial condition of all IFR activities. Each IFR account must generate revenue sufficient to cover costs incurred and be managed to a positive accrued cash position at the master level (all subs collapsed to the master). Adjustments to increase and/or decrease an IFR's accrued cash balance reflect revenues earned (receivables), expenses incurred (liabilities), inventories, and undepreciated capitalized assets as of the period being reported. To convert from cash to accrual basis at the end of a reporting period, revenues earned, but not yet collected (accounts receivable), inventories and the undepreciated value of capital assets are added to the ending cash balance and expenses actually incurred, but not yet paid (accounts payable) are subtracted from the ending cash balance. A number of accounts generate revenue through contracts and other entities. In some cases these contracts require an initial outlay of funds before reimbursement can be requested. Because there are many circumstances where revenue follows expenditures, an accrual basis is used to assure a break-even status at fiscal year-end.

Over the past several years, the Budget and Accounting Offices have advanced and documented a budget development process for Income Fund Reimbursable Accounts. This process assures a reasonable level of annual review of the past operating experience by account, and projects allocation requirements for the upcoming year. Any accounts with accrued structural cash deficits at the master level will be reviewed in accordance with the [IFR Deficit Policy](#).

There are four types of Income Fund Reimbursable accounts

- 1) General Income Fund Reimbursable (IFR)
- 2) Sutra Income Fund Reimbursable (State University Tuition Reimbursable Account/SUTRA). These accounts were established to provide State University the ability to retain a limited amount of tuition revenue generated in excess of targeted levels and create entrepreneurial incentives for campuses to expand enrollment and programs.

3) Dormitory Income Fund Reimbursable (DIFR)

4) Hospital Income Fund Reimbursable (HIFR)

IFR accounts are similar to State Appropriated accounts in several ways but differ in a few aspects. The chart below illustrates the major differences:

IFR	vs.	STATE APPROPRIATED
<ul style="list-style-type: none"> ● Self-supporting account that generates revenues and provides services which are not included in the state operating budget. ● Generates its own revenue to support its expenditures. ● Able to carry forward cash balances from one fiscal year to the next. ● Bears fringe benefits as additional charges. ● Bears overhead assessment as additional charges, except for accounts with appropriate waivers. 		<ul style="list-style-type: none"> ● Funds are used to support direct expenditures of New York State agencies. Appropriations approved by the Legislature in the State Operations Budget. ● Supported by general state revenues and by SUNY revenues (tuition/fees). ● Year-end cash balance reverts back to state.

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 Budget Office requests an IFR Spending Plan from the Vice Presidential and Provostial areas. The plans are analyzed and in turn used as the basis to establish the allocation levels.

Relationships of Income to Expenditure

The State of New York requires that expenditures in restricted IFR accounts be directly related to the purposes for which income was collected. This means that expenditures made from IFR accounts that the campus has designated as restricted must fall within the stated purpose of the account, must be related to the reason for which revenue was collected, and correspond to the approved rate structure. Any violation of this principle may result in financial penalties to an account or the responsible VP area and could jeopardize the existence of an account. These penalties could include, but are not limited to: repayments for inappropriate use of student fees or sponsored program accounts and related sanctions by federal/state agencies.

Expenditures

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

IFR Assessments

IFR accounts are assessed in two categories: Fringe Benefits and Administrative Overhead. These assessments are reflected monthly as a reduction to revenue in the Accounting Reports.

Assessment for fringe benefits is charged on salary expenditures for all full and part time staff charged to IFR accounts. The fringe benefit assessment is not charged on salary expenses for graduate assistants or student assistants. The current fringe benefit rates and their components can be found at the following link and under the question “What are the fringe benefits and overhead rates?” [FAQ | Accounting](#)

Assessment for Administrative Overhead is charged on the revenue received in the IFR account. The rate effective July 1, 2011 is

15% Administrative Overhead

Waiver categories for overhead charges also exist and may be granted to certain accounts falling within waiver guidelines. Waiver codes and corresponding rates can be found in the following link on the Accounting website. [Guidelines | Accounting](#)

If revenue is received from Federal Funds or RF administered grants, please contact the Accounting Office. The campus Budget and Accounting Offices review all IFR accounts to ascertain whether or not a waiver is appropriate and may be assigned.

Inquiries about policies should be directed to the Budget or Accounting Office. Inquiries about specific charges should be directed to the Accounting Office.

Management and Control of IFR Operations

Stony Brook policy maintains that the financial stability of IFR accounts is the responsibility of the President, Provost or Vice President within whose organizations the account resides.

PeopleSoft Chart of Accounts (COA) comprises the official organizational structure. It is the responsibility of the Vice Presidential areas to identify this structure in consultation with the Accounting and Budget Offices. It is the responsibility of the Accounting office to maintain the COA and to work with the VP areas to close inactive accounts. Upon verification from the VP area that the account will no longer be required, the Accounting Office will work with the VP area to ensure that the cash balance is zero and any allocation will be remitted back to one of Stony Brook's undistributed accounts. The Accounting Office will submit a request to SUNY System Administration in Albany to officially close accounts and remove them from Stony Brook's Chart of Accounts (COA).

Service centers are those campus activities that provide specific technical or administrative services primarily for the internal operations of the university. Users are charged directly for the cost of services. Please refer to the following link with regard to information and guidelines specific to Service Centers: [Service-Center-Rate-Guidelines](#)

Duties, responsibilities and authority of the operating departments:

1. Maintain account integrity - The IFR program for which the account was established must generate sufficient revenues to support operational costs.
2. Review and verify account expenditure regularly using the online financial systems to ensure accuracy. (See Accessing the SUNY Business Intelligence System and SBU Reporting). Identify and report inaccuracies to appropriate offices.
3. An accrual basis will be used to assure a break-even status at fiscal year-end. Each account manager must complete the semiannual (December and June) IFR accrual data worksheets. Detailed documentation and IFR Accrual Training recordings can be found in the following link on the Accounting website: [IFR Accounting | Accounting](#)
4. It is essential that the operating department maintain internal records of accounts receivables. When a department sells goods or services and is going to receive payment at a future date, this is considered an accounts receivable. Accounts receivables are an integral part of the semiannual analysis by the Accounting Office.
5. Departments with inventories must maintain perpetual inventory records. The department must record all increases (inventory purchase) and decreases (customer sales) to their inventory records.
6. For those departments with inventories, along with IFR accrual data worksheet, each June a physical count must be performed, documented, and submitted to the Accounting Office. The documentation must be a detailed listing of all items. It must include the item description, quantity on hand at June 30th, cost of item (not resale value) and the extended value. The operation's manager and an employee

who participated in the physical count must sign the documentation. Any variances between the physical and perpetual inventories must be documented. December's inventory on the accrual worksheet may be a reasonable estimate.

7. A rate review must be performed at a minimum of every two years for those accounts that are service operations and supported by a user fee. With the approval from the Department's VP Office, the Accounting Office will submit the proposed fee(s) for approval. As per SUNY's fee policy all fees must be approved by the Campus President or Designee. Refer to SUNY Fee Policy# 7804 [Fees, Rentals, and Other Charges](#)
8. Maintain service center logs. It is the responsibility of the account director to maintain a comprehensive log of all information included on the rate schedule for the account. The log must segregate the rate schedule information by service, if more than one service is provided.
9. Maintain excess external revenue logs. It is the responsibility of the account director to maintain a comprehensive log of all excess external revenue collected. The log must segregate the excess external revenue collected if more than one service is generating excess external revenue. Only documented excess external revenue can be excluded from the rate process, and retained by the department.
10. Auditable financial, statistical and other records related to the operations of a service center must be retained for three years from the end of the fiscal year to which the records relate. Additional information regarding record retention can be found later in this manual.
11. All account actions are the responsibility of the individual VP areas. Consequently, departments should submit all requests for new accounts, allocation and expenditure transfers, and rate structure approvals to the appropriate Dean or VP Coordinator who will submit to Accounting.

IFR Deficit Policy and Procedures

In order to ensure that IFR account deficit elimination plans attain the desired goal, the [IFR Deficit Policy](#) listed on the Budget Office website must be followed.

Getting Started

There are many entities/agencies operating on the Stony Brook campus who provide funding/fiscal management for departments and programs. To determine what type of account should be used the following is a brief evaluation. The VP area and the Accounting Office can assist in the choice of appropriate accounts.

When should an IFR account be used? Stony Brook Foundation (SBF) account? Faculty, Student Association (FSA) account? Research Foundation Service and Facility (S&F) account?

An IFR account should be used whenever the activity is State activity. All activity should go through an IFR unless there is an approved exception as stated below. See below for the process to open an IFR account.

SBF accounts should only be used when the revenue is from gifts or contributions. To open an SBF account, please contact the [SBF Office](#).

FSA accounts should be used for the benefit of individual students, faculty or staff members or appropriately recognized organizations; and, may not be used when funds are state. To open an FSA account, please contact the [FSA Office](#).

All service centers will be deemed an IFR account unless there are RF employees in the rate. If RF employees are in the rate, the account must be S&F (Service & Facility) since there is no mechanism for the State to reimburse RF for the cost of salaries. Any request by Departments for a S&F for any reason outside of RF employees requires approval by the Office of Grants Management and the University Controller.

Opening an IFR Account

The following are the steps you should use when requesting an IFR account

- 1) Determine what the account is to be used for. How much revenue will this account generate? What will your expenses (budget) be? This information should be shown on the “IFR Allocation Worksheet”. The worksheet may be obtained at the following link: [IFR Forms and Worksheets | Accounting](#)
- 2) Once you have determined this information you should then receive approval from your Dean or Chairperson.
- 3) Along with the Dean’s or Chair’s approval, submit your request to your VP area for approval.
- 4) Upon VP approval, the VP coordinator will submit the request to Accounting for processing.

- 5) Accounting will inform you and all interested parties once the account has been created.

If the IFR account will be for a service supported by a user fee, there are additional steps:

- 1) Determine what account /services is for.
- 2) Obtain approval from your Dean or Chairperson.
- 3) Submit request to VP area for approval.
- 4) Contact the Accounting Office and work with the account director to determine the user fee. This will be achieved by determining the projected annual expenses and the annual unit of service (i.e. annual hours, annual analyses). This information will be input on the rate schedule to determine the rate.
- 5) Once the rate has been calculated, it is then submitted to the Dean and VP area for their review and approval. The VP coordinator will request Accounting to create the account.
- 6) Accounting will submit to the University Controller for final approval. Student Fees also require approval from the Vice Chancellor for Finance and Business.
- 7) While awaiting the University Controller's approval, Accounting will submit the request to the SUNY System Administration to create the account.
- 8) Upon final approval, Accounting will inform you and all interested parties of the account.

Additional information regarding service centers is explained later in this manual. See Table of Contents. The following link contains additional information regarding Service Center Guidelines: [Service-Center-Rate-Guidelines](#)

Authorized Signatories

Once the account is established you will have to take a few steps to be able to use it. For each State or IFR account a "Record of Authorized Signatures for Fiscal Transactions" form must be filed with the Procurement office. This form will allow you to designate individuals who will be authorized to spend from the account. The form may be obtained on the [Procurement website](#).

Business Intelligence (SUNY BI) and SBU Reporting

There are two data sources to aid you in your account management.

1. [SUNY BI \(Business Intelligence\)](#) – SUNY BI is a web-based application developed by SUNY Central for viewing account information. It consists of multiple Financial dashboards. This integrated tool generates account balances, month end balances, purchase order, payroll summary, transaction detail reports, and many other reports.

Training for SUNY BI and instructions for signing into the application is available on the Budget Office website in the following link: [SUNY Business Intelligence | Budget Office](#)

2. [SBU Reporting for Finance](#) – An "All-Funds" data warehouse that includes financial data for State, Research, SBF, and FSA Accounts. Reports have "drill-to-detail" capability and can be down-loaded to Excel for data analysis. Training is available in the following link [SBU Reporting for Finance](#)

Please contact your Dean's Office or VP Coordinator to request access to SUNY BI and/or SBU Reporting.

SUNY BI Information

The SUNY BI Account Inquiry and Dashboard reports provide detail and summary information for all levels of management:

1. Allocation
2. Monthly and cumulative expenditure data
3. Encumbrances
4. Total funds committed
5. Balances available at month end
6. Open Purchase Orders
7. Payroll information
8. Revenue information

Income Fund Reimbursable (IFR) accounts have one additional major section. IFR accounts are the only state accounts that can collect cash at the account level. The IFR cash dashboards and collection reports are provided for the IFR accounts to assist stakeholders in understanding an account's cash position.

Common Terms and Definitions

1. Beginning Cash Balance: your account's prior month ending cash balance
2. Revenue: your account's collections/deposits
3. Fringe Benefit: Fringe Benefit assessment on prior month's payroll expenditures
4. Administrative Overhead: Overhead assessment on your account's prior month revenue.
5. Maintenance/Operations: As of 7/1/99 there is no longer a separate M&O assessment.
6. Disbursements (Prior): payments made after 6/30 but before 9/30 (Lapsing Funds Period) for the prior fiscal year. These payments effect prior year allocation, but reduce new year cash. (Office of the State Comptroller (OSC) has cut the check).
7. Disbursement (Current): current year expenditures. (OSC has cut the check)
8. Ending Cash Balance: cash balance after expenses have been paid, but does not include encumbered and accrued items.
9. Encumbrances (Prior): prior year items that have not been completed processed and paid. (OSC has not cut the check yet) You will only see amounts displayed here during the Lapsing Funds Period. By 9/30 all items must be paid or disencumbered.
10. Encumbrances (Current): Current year items that have not been completely processed and paid. (OSC has not cut the check)
11. Accrued/Encumbered Fringe Benefit: Fringe benefit assessments on the current month's payroll expenditures.
12. Accrued/Encumbered AOH: Overhead assessment on the current month's revenue.
13. Expenditure (Prior): Prior year expenditures (again, amounts will only be displayed during lapsing funds period) have been completed on the local system, but OSC has not cut the check. When the check is cut, the expenditure will become the disbursement.
14. Expenditure (Current): Same as above, but for current year expenditures.
15. Uncommitted Cash Balance: includes not only the paid expenses, but the encumbered and accrued items as well.
NOTE: Uncommitted Cash does not reflect future revenues.

Procurement

Overview

State Operating funds and IFR funds are covered by the State Finance Law and Flexibility Legislation applicable to the State University. These laws and regulations apply to all University departments and activities using State Operating and IFR Funds.

For detailed information regarding Procurement services please go to the Procurement website: [Procurement](#)

Purchasing – Credit Card Program (P-Card)

For detailed information regarding the Purchasing Credit Card Program please go to the following link in the Procurement website: [Online Forms](#)

Purchasing

Purchase requisitioning is an excellent way for you to monitor and expedite your purchase requests using state funds. Please go to the Procurement website for more information on purchase requisitions and encumbering funds.

IMPORTANT NOTE: When Procurement processes a purchase order they make an encumbrance against your account's allocation, NOT your cash. When you request your account's initial allocation, your request should be based on your anticipated annual revenue and expenditures. If your cash is greater than anticipated, you may request, through your VP coordinator and ultimately the Accounting Office, additional allocation. **You need your allocation to spend your cash, and you need your cash to get your allocation.**

Shipping

All freight payments charging State Funds should be sent to Procurement without a requisition. You should write "okay to pay", your account number and provide a signature on the invoices. These payments will be paid directly from the free balance in your account.

Travel

All Lodging and Travel expenses should be submitted to Procurement on a Standard Voucher for non-employees and a Travel Voucher for university employees. Please refer to the following link on the Procurement website for detailed information on Travel Vouchers: [Travel | Procurement Office](#)

Petty Cash

Petty Cash reimbursements are designed to reimburse University employees for out of pocket expenditures on behalf of their departments. The cost of these goods may not exceed \$250 per purchase. Please refer to the [Procurement website](#) for details on Petty Cash.

Contracts and Memoranda of Understanding (MOU)

All contracts, licenses, Memoranda of Understanding and Agreements, including revenue-generating agreements, must be processed through Procurement. 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 Director of Procurement to sign contracts. All agreements for State, DIFR, and IFR funds should flow through the Procurement Office for preparation and signature by the Director of Procurement. Sufficient lead-time must be allowed for local campus review and SUNY Counsel's review of the legal form for each of our contracts.

Revenue Contract Process \$25,000 and Above

In accordance with NYS Finance Law and SUNY Procedure 7553, NYS A/G and OSC approval are required for revenue contracts at \$25,000 and above. Departments are required to aggregate revenue streams with individual vendors in order to adequately calculate the total contract value. Departments must be able to demonstrate to NYS that the revenue the University receives is fair and reasonable. Please work with Procurement to ensure compliance with the guidelines in this link: [Revenue Contract Process for Contracts Exceeding \\$25K General How to Initiate a Revenue Contract](#)

Questions in this regard should be directed to the Procurement Office.

Foreign Gift and Contract Reporting

Section 117 of the Higher Education Act (HEA) requires domestic institutions to submit disclosure reports containing information about gifts received from any foreign source, contracts with a foreign entity, and any ownership interests in or control over the institution by a foreign entity. Institutions that receive a gift from or enter into a contract with a foreign source, the value of which is \$250,000 or more, considered alone or in combination with all other gifts from or contracts with that foreign source within a calendar year, must file a disclosure report no later than January 31 or July 31, whichever is sooner.

Click the link for more info on [HEA Section 117](#)

REVENUE

Cash Handling

Most of the cash transactions, which occur at Stony Brook University, take place in the financial offices responsible for collecting the University's accounts receivable and for paying its bills. However, a significant number of smaller transactions are, for reasons of effective and efficient operation, handled by individuals in various operating units. Fees, changes, etc. are received and goods/services are purchased by individuals on behalf of University departments. While departments need the ability to handle these cash transactions, they must also accept responsibility to administer these transactions with sufficient internal controls and must request approval to collect cash from the University Controller.

Non-Student Revenue Collections

IFR accounts rely upon revenues generated to fund their operations. It is essential that projects collect all funds to prevent a revenue shortfall. Payment for goods received or services rendered may be achieved through the following:

- Cash Collections –for certain programs, it is practical to collect funds at the time of service rather than issue an invoice. In these instances departments must comply with the University's Cash Handling Procedures which can be found on the [Accounting website](#).

Material and Service Requisitions (MSR)

Interdepartmental Recharging – The MSR is an appropriate means to process an expenditure transfer for services provided between State appropriated, Hospital, DIFR, and IFR accounts. This process will transfer expenditures equaling the amount charged from the account providing the goods or service to the account receiving the goods or service. The online MSR form may be found in the following link: [Material and Services Requisition Form Instructions | Accounting](#).

Include the following information:

- Account transferring the expense (provider of goods or service)
- Account receiving the expense (receiver of good or service)
- Description of charge/service
- Period of coverage or date of service
- Fiscal year of the expenses
- Amount
- Authorized Signatures (email approvals accepted)

The following procedures provide for a minimal level of internal control that should be in place over University revenue-generating operations. Please keep in mind no cash collection activity should be implemented without the review and approval by the Accounting Office. Note, additional controls may be required by the Accounting Office at any time.

Invoicing / Billings

The following procedure should be followed when invoicing/billing a client (whether internal or external) for goods and services:

When a person or department receives goods or services, and is going to pay for them at a future date, it is important that a receivable be recorded within the department. Invoicing/Billings and Receivables may be tracked through a bookkeeping system, Excel spreadsheet or manually recorded. Information tracked should include:

- Invoice Date: Date invoice was sent to customer (this should be within 3 business days of delivering goods/rendering services)
- Invoice number: A sequential numbered invoicing process should be utilized. We suggest a combination of the IFR account number/fiscal year, i.e. 19-90012300-1/ In this example 19 represents the fiscal year 19/20, the 90012300 is the IFR account to be deposited, the 1 means this is the first invoice to be generated for this account number for the fiscal year.
- Customer Name
- IFR Account number: for funds to be deposited or journal transferred into
- Short description of transaction
- Amount Due
- Due Date for Payment

In addition to recording the receivable, a copy of the open invoice should be maintained.

Experience has shown timely monitoring and follow-up on outstanding invoices greatly enhances the collection process. Departments are primarily responsible for collecting the amounts billed and for the necessary follow-up on outstanding invoices. When an invoice is not paid within a reasonable amount of time (30days) the following actions should be taken:

1. Issue letter requesting immediate payment and retain copies of these letters.
2. No further service should be given to a client who has a past due invoice

When payment is received, departments must comply with the guidelines set forth in the Cash Handling Procedures listed on the [Accounting website](#).

In the event an Accounts Receivable is unable to be collected, please work with your VP Coordinator and contact the Accounting Office for further guidance.

Cash Receipts

Please refer to the Cash Handling Guidelines on the Accounting Website: [Cash Handling Procedures](#)

Service Centers

Service centers are those campus activities that provide specific technical or administrative services primarily for the internal operations of the university. Users are charged directly for the cost of services.

Charges for services provided by each center must be charged directly to all users (university internal activities as well as external users) including internal users funded by sponsored program agreements, based upon actual use through a schedule of rates that recovers costs and does not discriminate between federally and non-federally supported activities. Services center billing rates and charges to all internal users must be the same and must not exceed the actual cost of providing the service.

If the IFR account will be for a service that you will be charging a user fee please refer to the sections on Getting Started in the beginning of this manual to request an IFR account.

Rate Development Process - How to determine the user fee

The IFR rate schedule is a template used by the Accounting Office to calculate the appropriate billing rate for services rendered by a service center operation. The template may be obtained on the Accounting Office's website. Billing rates are computed by dividing the total annual operational costs of a service by the total number of annual billing units expected to be provided to users of the service. A billing unit is the unit of service provided by the service center (i.e. hours, days, tests). When a rate is required, the department must supply the Accounting Office, with approval from their VP Office, a completed rate schedule containing projected annual expenses and annual billing units. Accounting will review the schedule and obtain proper approvals for the proposed rates.

Service Centers and guidelines and procedures can be found at the following links:

[Service-Center-Rate-Guidelines](#)
[IFR Forms and Worksheets | Accounting](#)

Unallowable Costs

The Federal Office of Management and Budget (OMB) has included provisions within its "[Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)" to curb abuse in various categories of expenditures from federal funds (direct and indirect).

Course Fee Guidelines

Fees for credit-bearing academic courses require approval from SUNY. Requests must include documentation and justification of the need for the charges and a budget for the funds accruing from the fee.

Any changes to course number or course additions to an existing fee must be formally communicated to the Accounting office with approval letters from department Chair, Dean and Provost Offices (see required approval letters below). All changes or additions must be approved by SUNY before charging the fee.

All new fees and increases to existing fees must be reviewed with the department's VP Coordinator before submission to Accounting.

For more detailed information on Course Fees and due dates for Course Fee proposals can be found here: [Course Fee Guidelines | Accounting](#)

SUTRA Contract Courses

Administrative Procedures

Administrative procedures applicable to State University Tuition Reimbursable Account (SUTRA) contract courses are listed on the [Budget Office Website](#). As is the case with all university degree programs and advanced certificates these courses may require an academic review by the curriculum committee, Provost, President and SUNY System Administration- according to and consistent with all pertinent local and SUNY policies, procedures and regulations

Important Department Resources and Guidelines

[Accounting Office](#)

[Budget Office](#)

[Financial Aid](#)

[Office of the President](#)

[Office of the Vice President for Health Science](#)

[Procurement](#)

[Provost Office](#)