PROCEDURES FOR DEPOSIT & DISBURSEMENT OF FUNDS: NON TAX-LEVY ACCOUNTS
(INCLUDES CONFERENCES AND EVENTS)

Policy Id:
Bus.004 – Procedure for Deposit and Disbursement of Funds: Non Tax-Levy Accounts

Contact:
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Overview:

There are various alternatives to where funds may be deposited within the College and CUNY. If, after reading these alternatives, you remain unsure of the best place to deposit funds you expect to receive, please email: hcedeno@jjay.cuny.edu and provide Ms. Helen Cedeño with information she may need to make an informed determination.

1. **IFR:** (Seek further information from the College's Budget Office)
   The State Division of the Budget mandates that funds received for such activities at the College, including but not limited to the following, be deposited into the Income Fund Reimbursable account (IFR). This account is managed by the State, all payments are made by the State, and all activities must be performed in accordance with College, CUNY, and State regulations.

   "Adult and continuing education; income from publications; use of buildings by outside organizations, John Jay's contract courses; materials and transportation fees; speech and hearing centers; athletics programs and gym rentals; parking; food services and bookstore operations that are not under the jurisdiction of an auxiliary enterprises board...."

2. **The Research Foundation, CUNY:** (Seek further information from the College's Office of Sponsored Programs)

   The Research Foundation of the City University of New York was chartered in 1963 to serve the Graduate School and established in its present form in 1970 to provide low-cost reliable "post-award" administration of sponsored programs for the University. The Foundation, which is legally and financially separate from the University, is a private not-for-profit educational corporation with 501(c)(3) status.

   Under an agreement with the University, approved by the State Division of Budget, the Foundation undertakes post-award administration of all grants and contracts awarded to CUNY faculty and staff for research, training, education and services. The RF does not administer gifts and donations. Proposal preparation and submission is assigned to individual CUNY Campus Grants/Sponsored Programs Offices and the Foundation does not pre-approve proposals or budgets.

   The RF, as a full service, post-award, fiscal agent of the University for sponsored programs, is the employer of title for all personnel paid on grants and contracts and
runs its own payroll and benefits program. The RF also provides purchasing and accounts payable services for non-personnel expenditures. It performs all legal work on sponsored contracts and is responsible for all accounting functions. The RF also oversees intellectual property on behalf of the University and insures compliance with all government, funding agency and University regulations pertaining to sponsored programs. Finally, the RF undergoes an annual federal A133 audit and is responsible for negotiating federal indirect cost rates for all the campuses in accordance with OMB Circular A21.

3. **The John Jay College Foundation**: (Seek further information from the College's Accounting Office)

   The John Jay College Foundation was established to support, strengthen and enhance the John Jay College of Criminal Justice as a center for education, training and research with special attention to law enforcement and criminal justice, and for communication and cooperation with the academic, scientific, law enforcement and criminal justice community world wide and the general citizenry by obtaining and proving financial and other support through fund-raising and related activities, by publicizing and promoting the College and its activities beyond its walls, and by offering advice and guidance to the College.

   The Foundation, has the power, subject to policies which may be promulgated by the Board of Trustees of CUNY, to a) take, hold invest, and dispose of any gifts, donations, grants and devises or bequests of any funds, securities and other property, real or personal; b) to hold, purchase, sell, lease, mortgage, manage or administer securities and other property, real or personal; c) to take, hold, and administer any funds, securities and other property, real or personal which may be transferred to the Corporation; d) to make absolute, in trust, or conditional grants and gifts of its funds, securities and other property, real or personal, and to make transfers, assignments, conveniences and leases; e) to deal with and disburse any principal and the income of this Corporation.

   Deposits into the Foundation must be made payable to the John Jay College Foundation.

4. **Conference or Event Accounts**:

   The following information is provided to those who will open a short-term account within either the John Jay College Depository Account.

   **Opening an Account**:

   For a simple event, such as a retirement luncheon or a multi-cultural breakfast, the Account
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Custodian (the person who will become the authorized signatory) need only download and complete Form Bus.004.1 - Form to Open an Account (requires Acrobat Reader) or call Ms. Yvette Caton, ext. 8483, of the Accounting Office, 7th Floor, Annex, at 54th Street, who can send the requested form. The Accounting Office can assist the Account Custodian in preparation of the form, particularly sections A, D, E, and F. Note that the same person cannot serve as both signatories on the account. There must be a different name in section B than in section C. When Accounting Office personnel have reviewed the form, the Account Custodian will be notified, will be assigned an account code, and will serve as the liaison to the Accounting Office.

Budgeting:

1. For a Simple Event:
   It is advisable that the Account Custodian meets with a representative of the college food service to discuss menu options prior to setting the price per participant for a simple event. Revenue for a function for an employee, collected in excess of the cost of the food service and/or purchased "gift" for that employee, should be given to the employee in order to close the account. Revenue for a multi-cultural breakfast, collected in excess of the cost of the food and/or plaque to the guest/honorees, will be forwarded to a special College account to offset the costs of a future similar event.

2. For a Conference:
   In addition to completing the form to open an account, the Account Custodian should provide a proposed budget to the Accounting Office.

   The budget should detail anticipated revenues (or registration fees to be collected) and all line item expenditures (facilities usage, personnel, fringe benefits, printing and mailing of conference registration materials, duplicated handout materials for participants, telephone, normal postage, supplies, conference refreshments, etc.)

   These expenditures should influence the amount that is charged for conference participation so that at the conclusion, the account does not have a negative cash balance.

   The Account Custodian should be able to fully explain the way(s) in which any remaining unexpended funds will be utilized such as imminent publication of conference notes or travel to a conference to present related conference findings.
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**Collection and Security of Funds:**

In order to comply with the University’s guidelines on centralized collection of cash, all contributors/participants should be directed to the Bursar’s Office, Room L7.70.03NB. The Account Custodian must notify the Bursar, Mr. Gerald Garvey, ext. 8477, and provide a listing of the cost or fees charged. Under no circumstances should the Account Custodian accept cash payments. The individual(s) making the payment should be directed to the Bursar’s Office.

**Access to Funds:**

Access to deposited funds is by use of a Check Request (available from the Accounting Office), which should be signed by the Account Custodian. If a reimbursement is payable to the Account Custodian, it is necessary, for proper internal controls and segregation of duties, to have the Custodian's chair or unit director co-sign as to the appropriateness and accuracy of the requested reimbursement. Original receipts or invoices should be attached to the check request. The explanation for the disbursement of funds on the check request should be clear and concise - should the documentation be separated, the explanation on the check request should be sufficient as a stand-alone document for audit purposes.

**Payments for Personnel Services:**

Signed agreements to provide services should be obtained from every individual associated with a conference or short-term project.

1. **College Employee:**
   If an individual is a current employee of the College, their status with the College supersedes their commitment to the conference, grant, or event. Thus, they will be considered an employee and paid an hourly salary. The Account Custodian should:

   - Pay according to CUNY pay scales for adjuncts or college assistants or continuing education teachers calculating the hours of work and adding 10% for fringe benefits.

   - Provide details of the pay rate, the hours of work, the period of engagement, and other pertinent information on a Personnel Action Form (which can be obtained from the Human Resources Department). Signed timesheets for actual hours worked must be submitted bi-weekly to the Payroll Office. Payment can be made over the course of time or can be held until the final product is delivered (with a written explanation to the Albany Division of Payroll as to why the employee was not paid within 30 days of the start of
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the work); however, no payment for personal services can be made in advance of the service.

- Complete and submit to the Accounting Office a Check Request payable to **John Jay College** which reimburses the tax levy budget for salaries and fringes paid to employee. The Budget Office will forward this payment to New York State in order to effect this reimbursement.

2. **Non-College Employee:**

   Individuals who are not employees of the College may be treated as independent contractors, provided you do not direct their work, and will be issued a 1099-Miscellaneous Income form at the end of the calendar year for tax purposes for cost of services provided greater than $600.00. The Account Custodian should:

   - Justify the individual's credentials to perform a particular service. The Provost or the Dean of Human Resources should receive a copy of the individual's resume or a sample of their work in order to make an informed determination of the rate of pay. Note: If the pay rate is beyond the CUNY pay scale, you must further justify the rate of pay and the individual's exceptional qualifications. Note too that if the individual is conducting research, he/she must provide documentation of the results of their study, such as a thesis, brochure etc., to indicate that the assignment has been completed before final payment for services can be processed.

   - Itemize those services to be rendered in order for the agreed upon amount to be paid. The individual hired must submit a pro-forma invoice for services to be performed or an original invoice at the end of the time period detailing the cost of services (to be) provided, the hours of engagement and pay rate (if applicable).

   - Prepare a Check Request(s) to process payment to the individual.

**Payments for Other Than Personal Services (OTPS):**

Account Custodians must follow New York State and CUNY guidelines and procedures for the procurement of supplies and equipment. Guidelines are available from the Purchasing Unit.

**Use of the Theater, Lecture Halls and Classrooms:**
Account Custodians are advised to read the information contained on the Theater and Event Support Services website that pertain to use of and payment for College Theater, Lecture Halls, and Classrooms and those ancillary services such as security, building crew, media services, and theater technicians. The Account Custodian may also contact Cheryl D’Antonio, Space Reservations Manager (ext. 1169), Johanna Whitton, Managing Director (ext. 8359) and/or Jeffery Brown, Theater Director (ext. 4863).