

Carlos A. Serrano, AVP Finance & Budget / CFO

**Business Office General Guidelines
(For Tax Levy Funded Operations Only)
August 2025**

Introduction

The College of Staten Island Business Office, also referred to as the Finance Division, is comprised of various administrative units that provide administrative support to the campus community on matters related to Student Financials (Bursar Operations), Accounting, Resource Allocation, Temporary Services, Procurement and Property Management, and Accounts Payable. Services range from policy guidance, technical support, system access, and reporting, to name a few. The Business Office is overseen by the Assistant Vice President for Finance & Budget / Chief Financial Officer who is a member of cabinet. Please visit our website for more information on the various functions performed by the Business Office.

These general guidelines have been developed with a focus on providing awareness of general policy and procedures for specific business processes to ensure compliance with University and New York State requirements. For guidance on business related topics not contained in this document, you can send an inquiry to the Business Office at: BusinessOffice@csi.cuny.edu.

All guidelines contained in this document are listed within the administrative unit responsible for ensuring compliance and can be contacted for further clarifications, as needed.

Budget Office, Fiscal Systems & Reporting

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| a. Department Head: | Kevin Ascolese, Finance Budget Director |
| b. General Budget Inquires: | Budget@csi.cuny.edu |
| c. Part-time Payroll Processing inquires: | PT-PAF@csi.cuny.edu |

The Budget office supports the mission and goals of the College of Staten Island and CUNY. Our primary objective is to present timely and accurate financial information for informed decision making to senior leadership, presidential committees, the office of the Chief Financial Officer, and the University central administration.

The Budget Director is responsible for the day-to-day oversight and management of the office. Major functions include financial planning, budget implementation and monitoring activities for the campus tax-levy budget, fiscal systems maintenance, and administration of the campus hourly payroll.

Fiscal Systems & Reporting

The Fiscal Manager, reporting to the Budget Director, is responsible for maintaining various fiscal tracking systems, campus tax levy reporting, invoicing, cash management, payroll processing and tracking of time and leave for all part-time employees.

Policy Guidance Section:

1. Temporary Services Hiring

a. Authorization to commence work

- i. Temporary service (hourly) personnel are prohibited from starting work until they have completed the Human Resources onboarding process. Human Resources notifies supervisors when an employee can commence work.
- ii. A fully executed Personnel Action Form (PAF), with supporting documentation, must be forwarded to the PAF email address above as part of the employee onboarding process.

b. Timesheets

- i. Timesheets will not be processed for employees who are either (i.) still undergoing onboarding or (ii.) do not have an authorized Personnel Action Form (PAF).
- ii. Pay Period Schedules: All timesheets must be submitted timely following the appropriate pay period schedules posted on the Human Resources website. Failure to submit timesheets on the required dates will result in delays in paying our employees by at least 2 weeks. Below are links to the pay period schedules:
 1. College Assistant, Non-Teaching Adjuncts and Continuing Education Teachers - <https://www.csi.cuny.edu/media/25011>
 2. Adjunct College Lab Technicians - <https://www.csi.cuny.edu/media/25006>
- iii. Approved Timesheets: Timesheets must be sent by supervisors to the appropriate mailbox by the required due date.
 1. College Assistants: CA-timesheets@csi.cuny.edu
 2. Non-Teaching Adjuncts / CLT: NTA-CLT-Timesheets@csi.cuny.edu

2. Resource Allocation

a. OTPS Allocations

FY25 OTPS and Material Fee allocations have been distributed to each Division / School. Please contact your VP or Dean's Office fiscal liaison if you have any funding needs or questions.

b. Award Letters

Award letters received from CUNY with forthcoming funding, must be forwarded with a spending plan to the General Inquiries email above with a copy to your VP or Dean's Office and fiscal liaison. Adjustments to spending plans should also be shared with the aforementioned individuals and receive approval from CUNY.

c. Budget Errors

Creators and Approvers are expected to thoroughly review all coding for accuracy prior to submitting requisitions, travel authorizations, or expense reports. In most cases, coding is the reason why transactions do not pass budget check. Please reach out to your Division / School liaison for confirmation of coding. The Budget office provides that information to them.

Procurement and Property Management

- a. **Department Head:** Marino Pawlowski, Finance Procurement Director
- b. **General Inquires:** Purchasing@csi.cuny.edu

The Purchasing Office is responsible for facilitating the procurement of goods and services and maintaining the University's fixed asset inventory system through annual inventory audits. All procurement activity focuses on obtaining the best value available in the marketplace by optimizing price, quality and product support. Annual inventory audits are performed by our Facilities Property Coordinator in partnership with campus department liaisons.

Policy Guidance Section:

1. Processing Times

Requisitions should be submitted with as much advance notice as possible. Please note that all requisitions submitted under the "CSIPR" business unit designation, regardless of funding source, are subject to the policies and approvals by the New York State Comptroller and we cannot pay for goods or services prior to receipt. In particular, be sure to consider the following steps in the process:

- a. Supplier registrations typically take 3 – 5 business days. Non-standard factors, such as a vendor being located outside of the United States, add to the processing time. If the College has not worked with a vendor before, and it does not appear to be registered in CUNYBuy, please factor these variables into your department's planning.
- b. Purchases at any dollar value that require the College to sign off on a Supplier's terms and conditions must be submitted to the CUNY Office of General Counsel for review. This review typically can take 2-3 weeks if the terms require negotiations with a Supplier. If the funding for the project is pending, please submit a \$1 requisition with a copy of the terms attached so that we can start the review in advance.

2. Single/Sole Source Transactions

For all single/sole source transactions, the standard form must be provided. The standard form is the electronic form available on the homepage of CUNYBuy, or the Word document. Substitute forms will not be accepted. Requisitions that do not include this document will be returned.

3. Vendor Quotes

Quotes must have all anticipated costs listed, including shipping and any incidental costs. If a Supplier is unsure of the exact shipping cost, the department should request an estimate, which it must then validate with a receipt from the common carrier. The Procurement Office can liquidate any remaining balance once the PO has been received.

4. Category Codes

Review category codes closely before submitting. Some category codes, like software, require a form to be completed in CUNYBuy prior to generating a cart/requisition. The Procurement Office can assist with any questions regarding selection of category codes.

5. Shipping Destination

When creating a requisition for the purchase of goods, please review the Shipping / Ship To section, and include the destination for the goods after it arrives at Central Receiving (i.e. Building 3A, Room 102). This will ensure the delivery process is streamlined and reaches the intended recipient in a timely manner.

6. Property Management

Campuses are mandated to conduct annual re-inventory of its assets. In order to reach 100% compliance, a significant area of concern is accounting for College-issued laptops and other portable technology (including cameras). Our office will be coordinating drop-in hours for individuals holding these items to come to our office for scanning the asset tags on these items, and affixing tags on items that may require them. A schedule for these drop-in hours is forthcoming.

Accounts Payable

- a. Department Head: Vacant
- b. General Inquiries: Accountspayable@csi.cuny.edu
- c. Travel Inquiries: Travelinquiries@csi.cuny.edu

The Accounts Payable Office is the campus resource for ensuring compliance with University and New York State requirements related to vendor payments and reimbursements for travel, moving and meal expenses. All requests for vendor payment or reimbursements originate at the department level and must follow strict processing guidelines through CUNYfirst with supporting documentation.

Policy Guidance Section:

1. Vendor Payments

a. Receipts

- i. Receipts serve as confirmation that the Department has inspected the goods delivered, and it is confirming that payment is approved. A department should **not** enter a receipt for an item that will be returned (see item “b.” below on “Returns / Inspection of Items” for further guidance).
- ii. Receipts must be entered timely and dated with the actual date you received the items.
- iii. Supporting documentation must be attached to the receipt (packing slips, pictures, shipping labels, list of attendees, appropriate completed forms, etc.).
- iv. Do not attach a copy of the purchase order.

b. Returns / Inspection of items

- i. It is the responsibility of the Department to familiarize itself with the vendor or manufacturer's policies for product returns before a requisition is submitted; the Business Office is not responsible for processing returns that are requested outside the acceptable timeframe for a return.
- ii. The Accounts Payable Office approves payment with the expectation that the receiver has inspected goods prior to entering a receipt.
- iii. It is the responsibility of the Department to physically inspect the goods received in a timely manner, and if a return is needed, the Procurement Office and Accounts Payable must be notified as soon as possible with a reason to establish grounds for the return.

c. Invoices

All invoices received by the department from the vendor, must be forwarded to the Accounts payable general inquiries email above in order to ensure payment is processed timely.

2. Travel

- a. Travel Guidelines for FY 2026 will be issued under separate cover and no later than September 30, 2025.
- b. All eligible travel must be completed no later than 6/30/2026.
- c. Travel Expense Reports must be received by the Accounts Payable office within 15 days after advance booking or the end of the travel event (whichever is earliest), but no later than 30 days of the last date of travel.
- d. Adherence to deadlines and procedures established in the Travel Guidelines for FY 2026 is required to ensure eligible expenses are reimbursed within the fiscal year; CUNY will not reimburse travel expenses after the expiration of the fiscal year during which the travel occurred.
- e. Unspent travel funds will not be carried forward to the next fiscal year.

Accounting Office

- a. **Department Head:** Lena Kirzhner, Finance Controller
- b. **General Inquires:** Accountingoffice@csi.cuny.edu

The Accounting Office is responsible for accounting, reconciling and reporting for the College's Tuition and Fee Income Funds and the College of Staten Island Foundation, Inc. It is also the custodian of the College's Non-Tax Levy funds which include study abroad, scholarships, commencement awards and various other funds. As the custodian of these funds, the Accounting Office is responsible for recording and disbursing monies, upholding restrictions of the funds and the preparation of financial statements and reports.

Policy Guidance Section:

1. Creating GASB 87 Equipment and GASB 96 SBITA requisitions

a. **Individual Requisitions and Distinct Line Items**

Equipment and software must be requisitioned separately from any additional items not directly related to the base rent of the leased asset. As such, when creating a requisition for copier equipment, please ensure that each copier has its own dedicated line within the requisition. A separate requisition is required for any other items not directly related to the copier equipment (e.g. maintenance, ink, paper). This distinction is necessary as only payments specifically related to the leased asset can be processed through the Lease Administration module in CUNYFirst.

b. **Requisition Amounts**

The total requisition amount should cover the base rent of the leased asset for the entire fiscal year.

c. **Category and Major Purpose Codes:** The following are GASB category and major purpose codes.

Category Codes	Major Purpose Codes
2510000001 - Motor Vehicle, Bicycle, Scooter, Motorcycle Lease & Purchase	404 – Equipment Lease
4323000001 - Cloud Computing (SaaS) - Software Subscription Licenses & Support	405 – Subscription-Based Software Arrangement (SBITA)
5510151900 - Library Subscriptions	
8016180000 - Rental / Lease - Copier, Postage Machine, Printer and other Office Equipment	
8013000100 - Rental - Expenses and Taxes	
8013150000 - Rentals - Land, Bldgs, Space	
8111180500 - NON-Cloud Computing (SaaS)- Software Subscription Licenses & Maintenance	

- d. **Supporting Documents:** In order for GASB determinations to be made effectively, creators should ensure that all related supporting documents be provided. This may include invoices, POs, Governmental agreements (i.e. OGS, DCAS, GSA), Master Agreements, RFQs, etc.
- e. **GASB Questionnaires:** Effective immediately, the CUNYBuy GASB 96 (SBITA) Questionnaire is a required attachment for all software purchases in CUNYBuy. A similar form will also be created for real estate and equipment related purchases. This form will be imbedded in the requisition and creators will not be able to submit their request without completing the form.
- f. **Subsequent Requisitions for Additional Funding:** If multiple requisitions are necessary throughout the fiscal year, continue to ensure that the above guidelines are followed for any subsequent requisitions.

- g. Additional requirements for requisitions for which an active lease is in place in the CUNYFirst Lease Administration module
 - i. **Description Fields:** The description field should include both the lease number and lease name of the equipment or software being requisitioned. This information has been previously provided by the Accounting Office.
 - ii. **Chartfield Strings:** The specific chartfield string with associated category code to be used for equipment and software requisitions has been previously provided by the Accounting Office. Kindly ensure that this information is included in the requisition.