



Procedures for Spending Controls:
COVID19 and Post-COVID19

Spring, 2022



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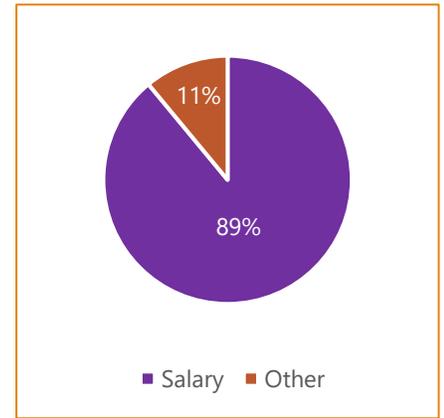
Procedures for Spending Controls: COVID19 and Post-COVID19

INTRODUCTION

Consistent with guidance from SUNY System Administration, Buffalo State College has documented its procedures for spending controls related to the COVID19 pandemic. This document reports procedures in the categories of salary-related expenditures, non-salary-related expenditures and capital projects. It pertains to State, Research Foundation administrative and Buffalo State College Foundation expenditures.

CONTROLS ON SALARY-RELATED EXPENDITURES

All personnel actions must be approved prior to the commencement of the work and be in accordance with the SUNY Policies of the Board of Trustees, relevant bargaining agreements, and campus policies and guidelines, and finalized according to the [Authorization Policy for Personnel Transactions](#). The President's Cabinet weekly consent agenda will include personnel actions with a financial value of \$1,000 or more in the following categories:



SEVERAL APPOINTMENT ACTIONS REQUIRE HUMAN RESOURCE MANAGEMENT REVIEW PRIOR TO CONSENT AGENDA APPROVAL.

- Request for a new position or to refill a vacant position due to an employee separation. HR review is required prior to consent agenda for a new position.
- If seeking a search waiver, this must be requested and approved prior to an appointment being submitted on consent agenda. Submit search waivers to HR who will coordinate with the Chief Diversity Officer.
- Request for new temporary or extension of temporary appointment (full and part time), excluding part-time faculty which are set by the College Budget Committee.
- Student Assistant appointments. (College Work Study appointments are excluded because they follow the guidelines of the federal Work Study program)
- Research or College Foundation appointments.
- Promotion of current employees or salary increases due to additional duties or other valid reasons. HR review is required prior to consent agenda. Employees may not take on additional duties that may warrant a salary increase prior to President's Cabinet approval.
- Extra Service. Requests must be in accordance with the policies, <https://hr.buffalostate.edu/extra-service-and-dual-employment>. Extra Service at another State agency does not require spending control review since the expense is incurred by another State agency; however, prior approval is required according to the [Authorization Policy for Personnel Transactions](#).

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- Also Receives. HR review is required prior to consent agenda.
 - A proposal/justification of the proposed assignment including a detailed explanation of the additional assignment that will be performed, how it is in addition to, and substantially different from the current performance program, and how it will be completed during the normal obligation, anticipated beginning and end dates of the assignment, and proposed compensation.
 - Consult with HR to review the justification and the proposed compensation.
 - Written approval by the Provost, Vice President or President must be obtained prior to the start of the assignment. HR will draft the letter for signature by the Provost, Vice President or President.
- The following personnel actions are not required to be brought to the President’s Cabinet via the consent agenda:
 - UUP Renewal of Term appointments
 - UUP Permanent or Continuing appointments
 - Prior Service Credit
 - Sick Leave Request
 - Retirements
 - Resignations
 - Expiration of Terms
 - And Personnel actions with a financial value below \$1,000.

Costs related to sabbatical will be approved by the President and presented to President’s Cabinet for information only.

Hiring Decisions

In support of SUNY guidance regarding salary spending controls, and until further notice, the following criteria should be applied when prioritizing hiring decisions:

- Health and Safety (staff): Should be prioritized and hired as needed
- Instruction and Research (faculty): Should be prioritized in high need, high enrollment and research growth areas as demonstrated by enrollment applications and research awards
- Student-Facing Experience (staff): Should be prioritized in areas that would aid in student retention, recruitment or service
- Revenue Generating (faculty and staff): Should be prioritized if revenue generation is known (ex: a grant that is already in hand or a fundraising position where there is an individual with an established

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portfolio). Care should be taken, and scrutiny applied, to avoid hiring based on the hope of revenue generation.

- Managerial/Operational (staff): Hiring should consider the financial health of the campus, the ability to realign duties internally, and future staffing levels.

The President and President’s Cabinet will review and prioritize, and the President will make final decisions about, all personnel decisions. Any savings from faculty and staff non-hires contributes to the financial health of the campus. Savings can be used to redirect available resources to areas that need funding during the COVID19 and post-COVID19 period.

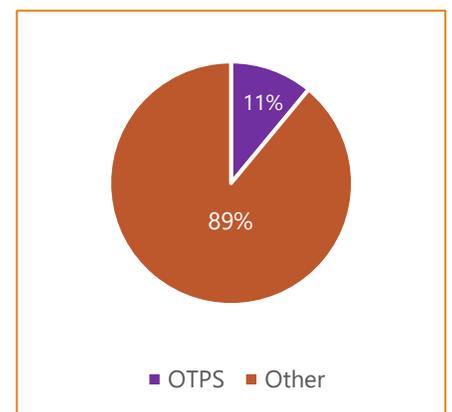
CONTROLS ON NON-SALARY-RELATED EXPENDITURES: OTHER THAN PERSONAL SERVICE (OTPS)

In accordance with SUNY guidance, continuing to be in effect until further notice, all Buffalo State departments are directed to curtail Other than Personal Service (OTPS) spending. The restrictions described in this section apply to all State (including revenue off-set, DIFR, IFR and SUTRA), Buffalo State College Foundation and Research Foundation funds (including agency accounts) not restricted by donor contributions for a specific purpose, i.e., scholarship, equipment, etc.

Purchases must be limited to those items and services that are urgent, essential, and relevant to Buffalo State’s strategic priorities. Spending down of departmental accounts is prohibited. All procedures described herein are subject to change.

Introduction and Overview

In general, OTPS spending should continue to be kept to a minimum. This document aims to provide procedures for prioritizing, seeking approval for, and enacting essential OTPS spending at Buffalo State College during and after the COVID19 impact. OTPS funds comprise 11% of the college’s state operating budget (see chart at right); applying limits in this category will create meaningful and necessary cost savings for the college during this critical time.



OTPS Spending Constraints

Part 1: Plan and Procedure

OTPS spending requests must be reviewed carefully prior to being submitted for approval. All procurement [guidelines](#) and [dollar thresholds](#) remain in effect.

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Procurement Cards (PCards), Non-Employee Travel (NET) Cards and Shoppers Club for Business Cards

To facilitate purchases that are urgent, essential, and relevant to Buffalo State's strategic priorities, the use of all PCards, NET Cards and Shoppers Club for Business Cards has largely been reinstated. Requests for additional cards will be considered at the President's Cabinet level.

Any proposed PCard purchase must be approved consistent with the guidance described in *Part 2: Review Process (below)*. While all expenditures should be closely monitored, any requested expenditure of more than \$1,000 in any OTPS category must be reviewed and approved in advance.

Purchases less than \$30,000

Expenditures continue to be limited to those purchases that are essential, urgent, and relevant to Buffalo State's strategic priorities. However, with the campus back to fully in-person operations, it is important to balance the need to review proposed expenditures against the consumption of staff time and effort.

Spending Constraints Attestation Forms will no longer be required for individual purchases below \$30,000. Effective immediately, any individual who plans to make campus purchases regardless of funding source, must complete an [Acknowledgement of Financial Resource Stewardship](#).

Required to be signed by any individual who plans to make campus purchases, the completed forms are to be completed annually. For unit heads, the completion of the Acknowledgement by staff in their area will be confirmed as part of the Strategic Resource Planning Process (SRPP). Vice Presidents and Deans will be responsible for completion of this for staff in their areas. Completion of the Acknowledgement will confirm employee awareness of campus financial stewardship responsibilities, and appropriate approvals required prior to submitting purchase requests to Procurement Services.

Once the Acknowledgement is completed, individuals can make purchases of less than \$30,000 without submitting an individual Spending Constraints Attestation Form.

To maintain assurance of continued compliance with spending controls, quarterly audits of random samples of completed purchases will take place.

The audits will review sample transactions to determine whether purchases were made consistent with COVID-19 spending controls criteria. Any purchases that are determined to not have been made according to such criteria could result in: reinstatement of mandatory individual attestation (SCAF) with each proposed purchase, removal of PCard privilege, or application of a similar internal control.

Large-Scale (\$30,000+) Purchases and Contracts

Proposed purchases in excess of \$30,000 must be submitted with an [updated Spending Constraints Attestation Form](#) and submitted for Spending Constraints Oversight Committee (SCOC) review by the appropriate Cabinet member's office. A committee broadly representative of campus employees, the SCOC continues to review purchases of \$30,000 or more and assess them according to the criteria described in *Part 2: Review Process (below)*. These planned purchases may include equipment, software, services, etc. As is

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standard practice, New York State procurement contracts will continue to be utilized to the greatest extent possible.

The Spending Constraints Committee has been tasked with:

- Ranking purchase requests according to standard criteria and making a recommendation to the campus Budget Committee on the need to invest in the item/service immediately, or revisit once the campus financial situation is better understood.
- Reviewing current or upcoming contracts (memberships, consulting, etc.) using the same criteria and applying the same ranking to provide a recommendation on the college's new or continued participation.
- Identifying best practices for additional measures to contain costs in areas including contracts, materials, food, supplies, and travel.

Members of the Spending Constraints Oversight Committee are:

1. Lisa Krieger, Associate Vice President for Administrative Services: Chair
2. Curtis Brickhouse, Director, Student Affairs Operations
3. Julian Cole, Interim Associate Dean, School of the Professions
4. Khaleel Gathers, AVP and CIO
5. M. Scott Goodman, Chair, BSAC
6. Jeffrey Hammer, Director, Environmental Health and Safety
7. Teresa Hawthorn, Associate Director, Financial Management
8. Michael Heflin, Assistant Dean, Inclusion & Equity
9. Bonnie Heim, Director, Non-Contract Procurement
10. Kate Lockhart, Development Coordinator, Institutional Advancement
11. Charles Lyons, Director, Butler Library
12. Steven Olsen, Director, Contract Management
13. Tom Gwitt, President's Office
14. Bhakti Sharma, Chair, College Senate
15. Mary Taylor, Director, Accounts Payable and Travel Services
16. Amitra Wall, Associate Provost

Members of the Budget Committee are:

1. Katherine Conway-Turner, President: Chair
2. James Mayrose, Provost and Vice President for Academic Affairs
3. Laura Barnum, Vice President for Finance and Management

The President may decide to confer with the President's Cabinet on these matters as well.

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Printing

The following continues to be in effect until further notice:

- All printing, as well as the purchase of paper, toner, and related supplies should be limited to urgent, essential and relevant needs
- Black and white printing, as well as double sided printing, should be the default settings for all campus print jobs
- Employees should not purchase or lease new printers. Rather they should explore the shared use of under-utilized equipment on campus.

Travel

This guidance pertains to all state, Research Foundation, and Buffalo State College Foundation funds:

International travel continues to be generally prohibited. Individual exceptions may be considered by the applicable Cabinet Member based on funding source and local health guidance. Such exceptions require approval of the President. Domestic travel may be permitted if it is consistent with local health guidance, supports essential business of the college, and relates to

- health and safety,
- instruction and research,
- student-facing experiences (e.g., Athletics),
- revenue generation (e.g., Admissions).

All travel requests require approval of the traveler's supervisor. With the exception of Research Foundation-sponsored travel, all requests require review and approval at spending thresholds consistent with ongoing spending constraints reviews. Proposed travel valued above \$30,000 would be subject to approval of the College Budget Committee. Research Foundation sponsor-funded travel is allowable consistent with New York State and local health guidance

Travel Cards (T-Cards) will be available for use on approved travel. To reactivate T-Cards, please secure supervisor and respective cabinet member approval and submit to [Bonnie Heim](#), director of non-contract procurement.

Part 2: Review Process

All procurement is limited to items and services that are essential, urgent, and relevant to Buffalo State's strategic priorities, regardless of cost. Moreover, any potential expenditure in any OTPS category (e.g. supplies, equipment, contracts) must be reviewed and approved in advance -- in accordance with the OTPS procedure flow chart on page 9 -- though not in writing unless \$30,000 or more. Prior to submitting such a purchase or expenditure request to Procurement Services or SCOC, the requestor should:

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- 1) Consider whether, and to what extent, the expenditure is:
 - Essential for health and safety (essential)
 - In support of the campus mission (relevant)
 - Essential for continuation of campus operations (urgent)
 - Clearly a revenue-generating investment

- 2) Determine the impact, were the expenditure not made:
 - How wide are the ramifications?
 - What harm is done?
 - Are students or the institution negatively impacted?

- 3) Consider alternate sources of the goods or service:
 - Is it available centrally, or from elsewhere on campus?
 - Is it available at a neighboring institution?

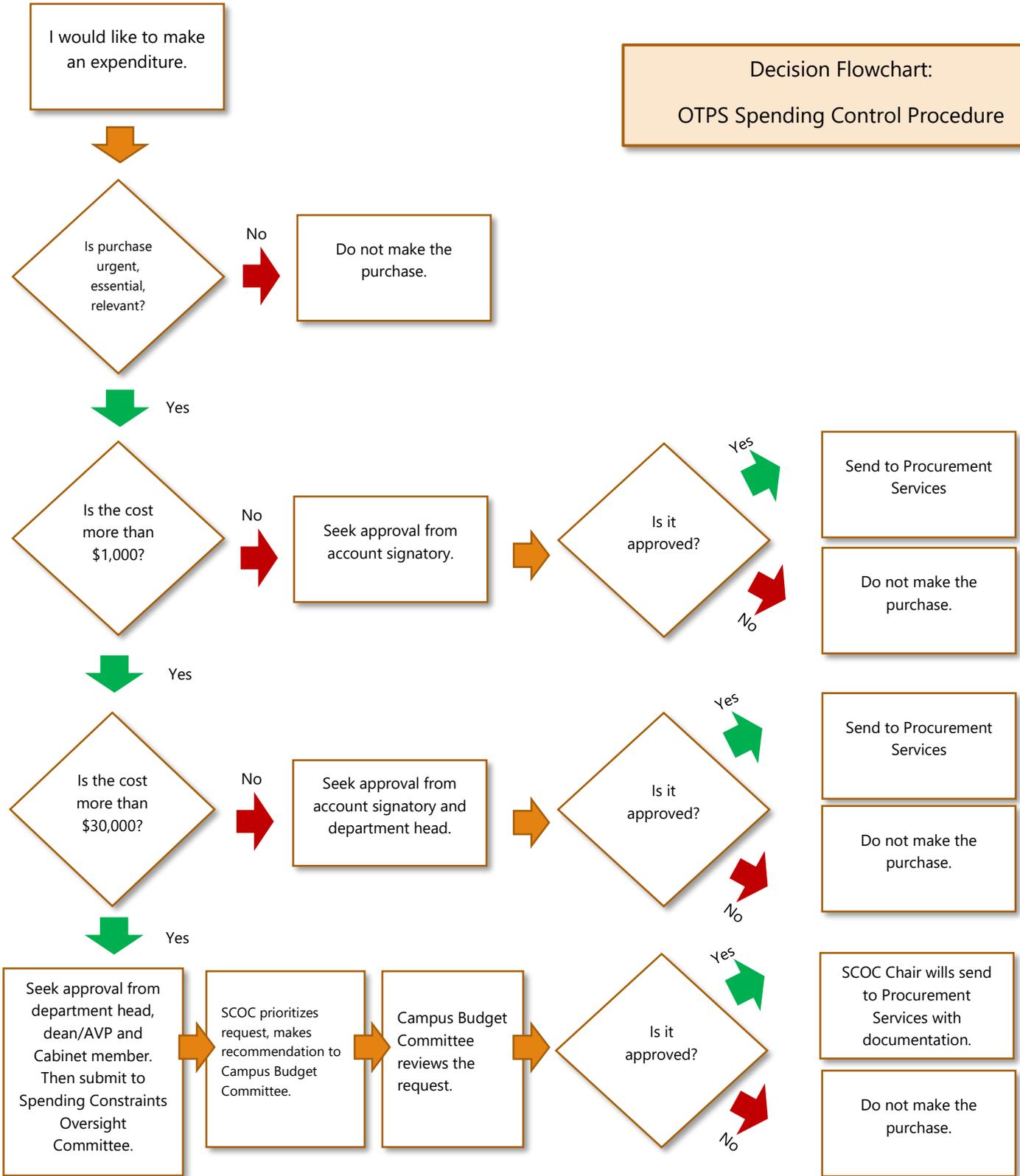
- 4) Seek creative solutions that would alleviate or eliminate the need for this good or service

If the requestor determines that the expenditure is needed and in the best interests of Buffalo State, the requestor's supervisor must approve the expenditure. Requested expenditures of greater value require approval at multiple levels. (Please see decision flowchart on page 9.)

It is understood that these restraints may be challenging. Exceptions will be considered on a case-by-case basis. The goal of establishing these procedures is to conform to SUNY guidance and preserve the financial viability of our institution during very trying times. Your understanding and cooperation are most appreciated.

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Decision Flowchart:
OTPS Spending Control Procedure



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CONTROLS ON CAPITAL PROJECTS EXPENDITURES

All campus cash funded capital projects and equipment expenditures will be reviewed by the Buffalo State College Capital Development Board and prioritized according to the following criteria:

Projects must relate directly to:

- a. Health and safety
- b. Critical repairs, maintenance, and preservation of existing campus facilities including site and utilities infrastructure
- c. Revenue generating activities with return on investment of one year or less (research grants and gifts in hand)

Projects that do not meet these criteria will be placed on hold and cash held in reserve for potential operational challenges during the COVID19 and post-COVID19 period.

Members of the Capital Development Board are:

1. James Mayrose, Provost and Vice President for Academic Affairs: Co-Chair
2. Laura Barnum, Vice President for Finance and Management: Co-Chair
3. Timothy Gordon, Vice President for Student Affairs
4. To be determined

Staff to the Capital Development Board are:

1. Amitra Wall, Associate Provost
2. Sarah Reid, Campus Planner
3. Brian Wittmer, Manager of Design & Construction

SUMMARY

Consistent with guidance from SUNY System Administration, Buffalo State College has developed, and is utilizing, spending controls related to COVID19 in the categories of salary-related expenditures, non-salary-related expenditures and capital projects. Please let us know if we can answer questions or provide additional information about these expense controls.