

BARUCH COLLEGE

Glossary of Budgetary and Other Administrative Terms and Acronym Descriptions

Academic Support Services

Budget category, which includes the library, organized activities, organized research, and extension and public services

aHEO (Assistant to Higher Education Officer)

Entry-level PSC administrative title

Alumni Association

A separate legal entity, its income is from members' dues. Each year the Association supports several Baruch Scholarships.

AP

Accounts Payable Office

Appropriation

An authorization to incur obligations and make expenditures which cannot exceed the amount stated for a specified purpose in the budget.

Auxiliary Enterprise Corporation

The primary objective of the Auxiliary Enterprises Corporation is administrative oversight of revenue-generating entrepreneurial activities at Baruch College. The services involved are generally outsourced to independent providers contracting with, and answerable to, the Auxiliary Board. The officers of the Corporation (consisting of three administrators, three faculty members and five elected student leaders) are entrusted with the responsibility of serving the best interests of the student body and academic community and fostering ongoing interaction and active communication with all of the constituencies represented by the officers.

Bernard M. Baruch College Association

Student Activities fees that are collected are transferred to the Baruch College Association. These funds are used for intercollegiate and intramural athletics, health services, Student Life operations, student clubs and organizations, the various student governments, and the student operated media.

Bernard Baruch Endowment

The College draws down income generated by Bernard M. Baruch's bequest to the college. This income is used to support Baruch Incentive Awards, Merit Awards, Scholar Awards, and the Baruch Work-Study Program. It also finances Graduate Research Assistantships, loans and grants to foreign students, and undergraduate need/merit grants.

Baruch College Fund (BCF)

This separate corporation, which acts as the legal fund-raising arm for Baruch, raises funds through phonathons, annual giving drives, bequests, and other forms of development. The goal of the fund is to close the gap between the educational adequacy attainable by the tax-levy budget and educational excellence as envisioned by the faculty and administration

BOSS

Baruch On-line Student System

BPAC

Baruch Performing Arts Center

CAA

CUNY Administrative Assistant; Gittleson title

CAPS

Continuing and Professional Studies

COA

CUNY Office Assistant; Gittleson title

College Assistant

Hourly title paid using PS Temp funds

CUPS (City University Personnel System)

University system we are required to use to record personnel action and data

CUTRA (City University Tuition Reimbursable Account)

The CUTRA account enables the colleges to roll over into subsequent fiscal years any excess tuition revenue. It gives colleges the ability to plan better for the use of additional revenue, and in effect, grants the colleges additional appropriation authority albeit limited due to the non-recurring nature of these resources. The current expenditure level is limited to \$30 million for the University.

DFG (Designated Funds Group)

Non-tax levy accounts that revenue and expenditures are paid from. With these accounts the College is able to carry-forward balances. These accounts are set up for miscellaneous income such as fee for services.

Direct Pay

Action taken by AP to issue payment to a vendor or service provider that did not receive a PO

Early Learning Center

Provides day care services for Baruch students.

ECP

Executive Compensation Plan

Encumbrance

An anticipated expenditure evidenced by a contract or purchase order. The encumbrance procedure is unique to governmental accounting and is employed to prevent "cost over-runs" or overspending of the budget. Personnel commitments are also considered encumbrances.

ESIMS

Electronic Student Information Management System

Expenditure

The conversion of an encumbrance anticipation--into a reality requiring either the recording of a liability or the paying in cash or check

FIS (Financial Information System)

CUNY financial information system the College is required to use, includes PS detail and OTPS summary.

FAS (Financial Information System)

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Fringe Benefit Rate

The fringe benefit rate for IFR is 33% for full-time employees and 10% for hourly employees.

FTE Position (Full-time equivalent)

A statistical term; does not necessarily represent a person. A full-time equivalent position may be either: (1) a position that is utilized for a full-time annually paid employee, or (2) a combination of hourly employees equated to full-time positions.

GA (General Administration)

Part of ISS, which includes presidential offices, legal services, fiscal operations, campus development, and grants offices.

GIS (General Institutional Services)

Part of ISS, which includes mail and printing, institutional research, public relations, computer and telephone services, and security.

Gittleson

Full-time clerical positions

HEa (Higher Education Assistant)

PSC administrative title with salary scale equivalent to Assistant Professor

HEA (Higher Education Associate)

PSC administrative title with salary scale equivalent to Associate Professor

HEO (Higher Education Officer)

PSC administrative title with salary scale equivalent to Professor

I&DR (Instruction and Departmental Research)

Programmatic category, which includes all faculty teaching and research activity, and all non-teaching, full-time academic staff from deans of divisions to departmental secretaries.

IFR (Income Fund Reimbursable)

IFR represents tuition receipts and fees paid for self-supporting such as Continuing and Professional Studies. Money received is deposited periodically with the State of New York, which in turn allows the College to pay for goods and services and fund the appropriate payrolls.

A surcharge, assessed at 11.6% of gross revenue, is remitted to NYS via NYC government. In addition there is a 5.9% overhead rate on the remaining income after the NYS surcharge is deducted.

The fringe benefits for IFR programs, including those funded by Tech Fees, will be 33% for full-time employees and 10% for part-time employees.

ISS (Institutional Support Services)

Programmatic category, which includes maintenance and operations, general administration and general institutional services

M&O (Maintenance and Operations)

Part of ISS, which includes administrative, maintenance, and custodial activities associated with the college's physical plant.

OFSR

Office of Faculty and Staff Relations

PAF

Personnel Action Form

PayServ

System all New York State agencies are required to use to payroll state employees

P&B (Personnel and Budget)

Committee to recommend faculty appointment, promotion and tenure decisions

PCF

Position Control Form

PO

Purchase Order

PR

Purchase Requisition

PS Adjunct (Personal Services Adjunct)

Includes all hourly paid teaching faculty

PSC (Professional Staff Congress)

Union for instructional titles including Faculty, HEOs, Registrars and College Lab technicians.

PS Regular (Personal Services Regular)

Includes all full-time employees at the college, from faculty, to security, to secretaries, to administrators.

PSSC (Professional Staff Screening Committee)

Committee that makes recommendations to President HEO promotions and merit increase brought forward

PS Temp (Personal Services Temporary)

Includes all administrative hourly employees.

OTPS (Other Than Personal Service)

Budget category, which includes non-personnel, related expenditures including supplies, contractual services, and equipment.

RF (Research Foundation)

Fiscal agent for the University for sponsored programs.

RFP

Request for proposal

SEEK (Search for Education, Elevation and Knowledge)

CUNY senior colleges receive their SEEK appropriation from the University Office of Special Programs. Its size depends on the number of SEEK students enrolled. The SEEK budget contains PS funds for SEEK counselors and the supervisor of SEEK tutors. The tutors are paid with temporary service funds. SEEK students can avail themselves of extensive tutoring and remediation assistance. The SEEK budget also contains an OTPS allocation for the supplies and equipment required.

SIMS

Student Information Management System

SPAR

Sponsored Programs and Research

Student Services

Includes guidance, financial aid administration, registrar, athletics, international student services, admissions, and student health services.

Student Technology Fee

The Board of Trustees of the City University of New York first established the student technology fee in the fall 2002 semester. Full-time students are charged a \$75.00 fee and part-time students are charged \$37.50 per semester. This fee enables colleges to provide increased technological support and up-to-date technology equipment for students. Students currently enrolled at the colleges benefit from any technology fees paid, since funds are expected to be used within the fiscal year that they are collected. Each college has a committee to formulate the college's expenditure plan for technology fee revenue. Although this fee is an IFR account for senior colleges, it is not subject to a cost recovery target.

UBO

University Budget Office

UBIT (Unrelated Business Income Tax)

Tax paid on net income from revenue not related to the educational mission of the College