

**Memo**

To: NTL Requestors, Creators, and Finance Liaisons  
From: Felix Lam, Vice President and Chief Financial Officer  
Date: October 22, 2020  
Re: Non-Tax Levy (NTL) Implementation into CUNYfirst – Phase 2

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As part of a University-wide initiative to incorporate NTL business units into CUNYfirst, The City College of New York (CCNY) is now required to process all non-tax levy financial transactions, except for those from the College Foundations, through CUNYfirst. Effective July 1, 2020, acquisitions, reimbursements, and travel authorizations from the College’s Auxiliary Enterprises Corporation (AEC/CTY02), Student Services Corporation (SSC/CTY03), and Performing Arts Center (CTY16) have been incorporated into CUNYfirst, as part of the “second phase” of implementation. These NTL entities join the Bursar Special and Trusts and Gifts units, which were first implemented into CUNYfirst last fiscal year under CTY55.

The CCNY Finance Division has been working closely with CUNY Central Administration to ensure a smooth and effective transition with the key goal of minimizing disruptions to the College’s operations, including departments’ internal financial processes. The purpose of this memo is to further discuss the financial activities that will be entered into CUNYfirst and next steps that should be incorporated into your workflow.

**Procure-to-Pay System**

The chief change to the College’s NTL operations is the process by how goods and services will be acquired. Beginning July 1, all NTL transactions, irrespective of value, will be incorporated with the procure-to-pay process in CUNYfirst.

Goods and services funded by Bursar Special and Trusts and Gifts (CTY55) already follow the procurement and accounts payable guidelines established by the University and have been sourced by the College’s Purchasing Office. Items and services funded by AEC (CTY02), SSC (CTY03) and Performing Arts (CTY16) will now be sourced pursuant to the University’s procurement guidelines as well.

The chief difference between TL and NTL procurements; however, is that the University has established a minimum threshold by which purchase orders are issued by the Purchasing Office. Cumulative requests amounting to less than \$1,000.00 from the same vendor per fiscal year do not require a purchase order in business units CTY02, CTY16, and CTY55. The threshold has been set at \$250.00 for CTY03.

Non-PO Vouchers: A key benefit of transitioning the procure-to-pay process to CUNYfirst is that for any transaction under \$1,000.00, a “non-purchase order voucher” or “non-PO voucher” will be created. Neither a requisition nor a purchase order is required for these kind of vouchers. Instead your department will be required to submit to the Financial Accounting Office a complete and approved Disbursement Form and attach sufficient documentation to support the request. These requests will then be entered by the Accounts Payable Office.

*Submission of Requisitions:* For transactions greater than \$1,000 in all NTL business units except SSC, departments will need to submit requisitions directly into CUNYfirst with a quote or other backup documentation attached. As a chief benefit to this process, departments will no longer have to submit yellow purchase requisitions form first to the Financial Accounting Office for budgetary approval. **The yellow purchase requisition form has been discontinued for all NTL units except the College's Foundations.**

As with tax levy, these NTL transactions over \$1,000.00 will require department, category (if necessary), and budget approval. Information on how to submit and process requisitions are available on the [CCNY Finance NTL webpage](#). A list of department and program codes have been mapped from the College's legacy NTL system to CUNYfirst. This information is available on the [CCNY Finance NTL webpage](#).

*Availability of Funds for Requisitions:* Prior to the submission of requisitions, departments are strongly recommended to ensure they have sufficient funds in their department, program, and project level codes within their business units in CUNYfirst. It is the end user's responsibility to ensure that requisitions have passed or failed budget-check. Departments that submit requisitions under business units 02, 03, 16, and 55 are not permitted to change their source of funding at any time after the requisition has been budget-checked. Moreover, requisitions submitted under the NTL business units will not be permitted to move to tax levy (TL), the College's foundations, or the University Research Foundation later in the procure-to-pay process.

*NTL Vendor Enrollment:* Frequently used vendors were enrolled into the NTL module based on usage across the University. For those vendors that have not or are not enrolled in the NTL module of CUNYfirst, departments and their respective requestors may be required to obtain a Substitute W-9 and e-Pay forms found on the [CCNY Finance NTL webpage](#). Original, completed forms must be sent to the Manager for Non-Tax Levy Accounts in the Financial Accounting Office for processing.

*Payments:* The issuance of vouchers will now be handled by the Accounts Payable Office. Voucher and payment process cycle procedures can also be found on the [CCNY Finance NTL webpage](#).

### **CUNYfirst User Roles**

Because non-tax levy transactions will follow the procure-to-pay process already established in CUNYfirst, tax-levy user roles have been replicated to the non-tax levy module (i.e. requestor, creator, and department approver roles). In addition, College-wide category approvers for information technology, hazardous materials, legal services, and facilities/furniture have also been created and were based on the roles that currently exist for TL.

If your CUNYfirst NTL access is incorrect or incomplete, and you cannot complete certain NTL business tasks, you must complete a "User Access Request Form." This form contains spaces for budget chart fields, which you can obtain from the Manager for Non-Tax Levy Accounts, and is also available on the [CCNY Finance NTL webpage](#). Completed forms are to be sent to the Manager for Non-Tax Levy Accounts for verification. The Business Office and IT Service Desk will then make the necessary adjustments in CUNYfirst.

### **Honoraria**

Honoraria are modest payments made to individuals for a speech or remarks at school-sponsored events. These honoraria funded from any NTL entity in any dollar amount, are subject to the same rules as the University's tax levy process and will require the submission of a requisition and creation of a purchase order in CUNYfirst. Please remember that individuals must have not been on the payrolls of the State of New York, City of New York, or the City University of New York within the past two (2) years. More details about honoraria can be found on the [CCNY Finance Honoraria webpage](#).

### **Travel and Expense**

Travel authorizations and expense reimbursements for employees and students paid with funds from CTY 55, 02, 03, and 16 will be processed in CUNYfirst. Any employee or student who is eligible to obtain a reimbursement, must have a profile in CUNYfirst. To create this profile, you will be required to complete a “User Access Request Form.”

### **Student Stipends**

Stipends for students, of any value, will require the creation of “non-PO vouchers” by the Accounts Payable Office. Departments will be required to submit a Disbursement Form with the supporting documentation to Financial Accounting.

A student stipend is defined as when a student is provided funds and does NOT complete any tasks or responsibilities in return. This form of payment will be remitted through a “single pay voucher.” A description of the program must be included and the department must certify that it does not include any service hours. Students who receive these forms of stipends are not required to be in the CUNYfirst NTL vendor file. ***Note that ANY payment to a student requiring a number of hours or service to a program is classified as work and must be processed through the College’s payroll system.***

The second type of stipends are student payments for efforts rendered to clubs and campus organizations. Student Officers, who receive payments as part of their club responsibilities, will be required to enroll as vendors in the CUNYfirst NTL vendor file and will receive a 1099 at the end of each year. These payments will be processed using a non-PO voucher and will be marked as 1099 eligible.

### **Wire Transfers**

Foreign wire functionality will be activated in CUNYfirst in the future. Until that time, transactions requiring foreign wires will be processed through the current NTL process managed by the Financial Accounting Office. Please speak with Andy Wu, Director of Financial Accounting for additional guidance on this matter.

### **Guidance**

“How-to” guides can be found on the [CCNY Finance NTL webpage](#). The Business Office encourages you to read these materials.

### **Questions, Comments, & Concerns**

Questions and comments regarding NTL Purchasing should be directed to [purchasing@ccny.cuny.edu](mailto:purchasing@ccny.cuny.edu), NTL Accounts Payable to [ap@ccny.cuny.edu](mailto:ap@ccny.cuny.edu), Financial Accounting to [awu@ccny.cuny.edu](mailto:awu@ccny.cuny.edu), and Budget to [emedina2@ccny.cuny.edu](mailto:emedina2@ccny.cuny.edu).

Thank you for your cooperation.

C: Brian Genzmann, Director of Business and Fiscal Affairs  
Eva Medina, Director of Budget  
Andy Wu, Director of Accounting  
Jason Wallace, Director of AEC  
Ilona Roman, Manager of Non-Tax Levy Accounts  
Yi Ping Wei, Associate Director of Accounting  
Tomasz Makowski, Finance Coordinator, Accounting  
Sandy Lee, Student Services Corporation Accountant