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## GENERAL UNIVERSITY SERVICE FEE

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**Category:** Financial  
**Responsible Office:** Financial Services  
**Responsible Executive:** Vice President for Finance and Administration

**Date Established:** 12/1998  
**Date Last Revised:** 1/1/2012  
**Date Posted to Library:** 1/5/2012

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### Summary

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A General University Service Fee (GUSF) is charged on revenue deposited in State IFR, UBF, RF, or CDS accounts.

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### Policy

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#### BACKGROUND

The General University Service Fee (GUSF) was established in 1999 to replace the various administrative, maintenance, and operation fees assessed on Income Fund Reimbursable (IFR), University at Buffalo Foundation (UBF), Research Foundation (RF), and Campus Dining and Shops (CDS) account activity. Prior to implementation of the GUSF Policy there was no consistency in rates, exemptions, or waivers across funding sources.

#### POLICY STATEMENT

The General University Service Fee is assessed on all funds generated through the use of University faculty or staff time and/or use of University facilities as outlined in the Disclosure of All Funds Policy. GUSF is a flat rate fee charged on external revenue deposited into IFR, UBF, RF, or CDS accounts. Transfers of revenue between funding sources will not be assessed GUSF.

Certain external revenue is subject to other fees. GUSF will not be assessed on the following types of revenue as this would result in a fee being assessed twice:

- Sponsored projects administered by the RF and UBF when a Facility and Administrative (F&A) fee is assessed.
- Dormitory Income Fund Reimbursable (DIFR) and apartment revenues include administrative, maintenance, and operation components, therefore GUSF is not assessed.
- Revenue from affiliated external entities where an agency service fee exists.
- Gift revenues are subject to a gift fee, therefore GUSF is not assessed.

#### GUSF Subsidies

##### *Entrepreneurial Activities*

University members are encouraged to develop new revenue generating programs. If the revenue generated by the program is not sufficient to cover GUSF, the University may feel that financial support is warranted. Based on the benefit to the University, a subsidy may be provided by individual units, school/colleges, and/or the University Internal Financial Plan. The service fee will not be waived in lieu of a subsidy.

### ***Third Party Revenue***

All deposits related to third party revenue will be assessed GUSF. However, a third party contractual agreement may require the University to remit the full amount of revenue received from specified activities (i.e., ticket sales) to the third party. Academic Planning and Budget (APB) will review third party agreements, and if appropriate, provide funding for the GUSF assessment on third party restricted revenue from the University Internal Financial Plan. Departments must provide appropriate documentation to APB for review.

## **APPLICABILITY**

This policy applies to external revenue deposited to IFR, UBF, RF and CDS accounts.

## **DEFINITIONS**

**Disclosure Policy** – requires any and all funds derived from or related to sponsored programs, projects, activities and services which involve University employees in the course of their University duties, or which involve the use of University equipment or facilities to be deposited and expended through an account administered by the RF, UBF, CDS, or the University itself (Income Fund Reimbursable (IFR) accounts).

**Facilities and Administrative Rate (F&A)** – an overhead rate, calculated as a percentage of the direct costs of sponsored projects, used to reimburse the University for the infrastructure support costs associated with sponsored research and other sponsored projects.

**External Revenue** – revenue received from any source other than the RF, UBF, or State University of New York (SUNY).

**Gift Revenues** – include funds voluntarily given by a source external to the University for which no goods or services were provided.

**Restricted Revenue** – funds collected on behalf of a third party that must be remitted to the third party in full in accordance with the terms of a contract.

**Sponsored Projects** – sponsored projects:

- are supported primarily by an outside sponsor
- are conducted over a specified period of time
- obligate the University for the performance of specified services or the delivery of specified work products
- are conducted in or on University owned or controlled facilities or involve the use of University personnel in the course of their University duties.

**Third Party Revenue** – external revenue generated through a contractual agreement.

## RESPONSIBILITY

### Departments

- Deposit cash receipts into an IFR, UBF, RF, or CDS account.
- When applicable, submit a request to APB to include a commitment for GUSF assessed on restricted revenue in the University financial plan.

### Business Offices (Financial Services, Sponsored Projects Services, UBF, and CDS)

- Assess GUSF on external revenue deposits.

### Academic Planning and Budget

- Review departmental restricted revenue documentation.

## PROCEDURE

### Deposit Process

Deposit all cash receipts in accordance with State, RF, UBF, and CDS deposit procedures.

### Subsidy Requests

Departments may submit requests, on a monthly basis, for GUSF assessed on restricted revenue to APB. Documentation should include:

- copy of the third party agreement
- total revenue received for ticket sales, services, and facilities
- GUSF assessments
- amounts reimbursed to third parties.

APB will review documentation, and if appropriate, add a commitment for GUSF to the University Internal Financial Plan.

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## Contact Information

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## Related Information

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### University Documents:

All Funds Disclosure Policy:

<http://policy.business.buffalo.edu/Policy%20Library/Disclosure%20of%20All%20Funds.pdf>

State Cash Receipts and Petty Cash Reimbursement Procedures:

<http://www.business.buffalo.edu/ubbContent/Policies/fs/DFMGIXStateCashReceipts.pdf>

Research Foundation Internal Controls Over Receipts:

<http://www.business.buffalo.edu/ubbContent/Grants/pdh/321.pdf>

University at Buffalo Foundation Deposit Procedures:

<http://www.ubfoundation.buffalo.edu/drpl/cat/76>

University at Buffalo Foundation Gift Fee

<http://www.ubfoundation.buffalo.edu/drpl/node/244>

Provost memo announcing GUSF rate change and elimination of GUSF waivers:

<http://www.business.buffalo.edu/ubbContent/Policies/fs/RMFees.pdf>

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## General University Service Fee Rate History

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General University Service Fee Rate History	
Time Period	Rate
Nov 1, 2011 and beyond	13%
July 1, 2010 to Oct 31, 2011	10%
July 1, 1998 to June 30, 2010	7%

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## Revision History

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December 2011 - revised to eliminate GUSF waivers

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## Presidential Approval

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*Satish K. Tripathi*

Satish K. Tripathi, President

*1/1/12*

Date